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AUTHOR	Bezruki, Don; Barkelar, Craig; Dunning, Sarah; Lathrop, Jessica; Semeiks, Ilga; Sommerfeld, Robert
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ABSTRACT

This report reviews special education costs and funding for Wisconsin public school districts, as well as the funding relationship between special education and regular education. In addition, it compares Wisconsin's method of allocating categorical aid to methods that other states use in allocating special education funding, and presents survey results from Wisconsin school district administrators on special education funding. To better compare special education costs with regular education costs, general administration, debt service, and similar costs from the analysis were excluded. From FY 1992-93 through FY 1997-98, special education costs increased 36.9 percent, to $863.5 million, and regular education costs increased 25.5 percent, to approximately $4 billion. Cost per student increases, however, were more modest: special education costs per student increased 15 percent, which is slightly below the 18.1 percent increase in regular education costs per student. Results of the investigation also indicate 70 percent of school district administrators were dissatisfied with the current categorical aid formula and 62 percent support changes that would target aid to special education students whose services were exceptionally costly. Appendices include a list of special education costs, special education enrollment, and special education funding proportions by school districts. (CR)

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Special Education Funding

Department of Public Instruction

99-7

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Special Education Funding

99-7

May 1999

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State Auditor - Janice Mueller

Editor of Publications - Jeanne Thieme

Audit Prepared by

Don Bezruki, Director and Contact Person
Craig Barkelar
Sarah Dunning
Jessica Lathrop
Ilga Semeiks
Robert Sommerfeld

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State of Wisconsin \ LEGISLATIVE AUDIT BUREAU

JANICE MUELLER
STATE AUDITOR
SUITE 402
131 WEST WILSON STREET
MADISON, WISCONSIN 53703
(608) 266-2818
FAX (608) 267-0410

May 3, 1999

Senator Gary R. George and
Representative Carol Kelso, Co-chairpersons
Joint Legislative Audit Committee
State Capitol
Madison, Wisconsin 53702

Dear Senator George and Representative Kelso:

We have completed an evaluation of costs and funding for special education provided by Wisconsin's school districts, as requested by the Joint Legislative Audit Committee. Special education costs increased 36.9 percent from fiscal year (FY) 1992-93 to FY 1997-98, from $630.8 million to $863.5 million. Special education enrollments increased 19.1 percent during this period, to 113,211 students in FY 1997-98. This increase was approximately three times the total public school enrollment increase of 6.3 percent.

Neither federal aid nor state categorical aid for special education has increased at the same rate as special education costs. If state categorical aid had been fully funded, it would have supported approximately 63 percent of special education costs. However, the Legislature has appropriated $275.5 million in categorical aid in each year since FY 1994-95, and that amount has not been sufficient to fully fund costs at statutorily authorized levels. For example, state categorical aid payments for costs incurred in FY 1997-98 were $219.7 million less than the maximum allowed.

Special education costs that are not reimbursed by federal or state categorical aids are eligible for reimbursement under state general equalization aids, and a larger portion of special education costs has been shifted to this funding source over time. General aids provided the most substantial increase in special education funding from FY 1992-93 through FY 1997-98: $196.2 million, or 136.7 percent. In FY 1997-98, 75.7 percent of special education costs were supported by some form of state funding, compared to 66.9 percent in FY 1992-93. However, not all school districts benefited equally from the increased state support because the general aids formulas provide districts with varying levels of benefit. Further, the increase in general aids occurred after the establishment of state revenue limits that restrict total education spending. Consequently, increases in special education spending have reduced the spending authority available for regular education in some districts. Our survey of school district officials found widespread dissatisfaction with the State's current method of funding special education, but no consensus for an alternative.

We appreciate the courtesy and cooperation extended to us by the Department of Public Instruction, which oversees the provision of special education throughout the state, and by the school districts. The Department's response is Appendix VI.

Respectfully submitted,

Janice Mueller

Janice Mueller
State Auditor

JM/DB/bh

SUMMARY

State and federal laws require school districts to provide special education services to disabled students with exceptional education needs. In fiscal year (FY) 1997-98, 113,211 elementary and secondary school students, or 12.8 percent of all public school students in Wisconsin, were identified by school districts as being in need of special education services. Most special education services are provided by district staff, although many districts contract with Cooperative Educational Service Agencies, other school districts, County Children with Disabilities Education Boards, or private providers for special education services. The Department of Public Instruction (DPI) oversees the provision of special education services throughout the state.

The federal government and the State provide categorical aid specifically for special education. However, while special education costs increased 36.9 percent from FY 1992-93 through FY 1997-98, increases in federal aid have been more modest, and state categorical aid has remained at $275.5 million annually since FY 1994-95. Furthermore, since adopting a policy of providing approximately two-thirds of school revenues, the State has generally added new funds to general equalization aids, rather than categorical aid, in order to distribute them on an equalized basis. Special education costs not paid by federal or state categorical aids are eligible for reimbursement under state general aids, but school district officials note that costs included under general aids are controlled by state-imposed revenue limits. Therefore, some districts must reduce regular education spending in order to fund special education, which is mandated by federal and state law.

To address legislative and public concerns, and at the direction of the Joint Legislative Audit Committee, we reviewed special education costs and funding for Wisconsin public school districts, as well as the funding relationship between special education and regular education. In addition, we compared Wisconsin's method of allocating categorical aid to methods other states use in allocating special education funding, and we surveyed Wisconsin school district administrators for their observations on special education funding.

To better compare special education costs with regular education costs, we excluded general administration, debt service, and similar costs from our analysis, and we combined costs that are more directly related to education services into four categories: instruction, support, transportation, and miscellaneous. From FY 1992-93 through FY 1997-98, special education costs increased 36.9 percent, to $863.5 million, and regular education costs increased 25.5 percent, to

approximately $4 billion. Cost per student increases, however, were more modest: special education costs per student increased 15.0 percent, which is slightly below the 18.1 percent increase in regular education costs per student.

Part of the reason the increase in total costs was greater for special education than for regular education is that special education enrollments increased 19.1 percent from FY 1992-93 through FY 1997-98, or approximately three times the increase in all public school enrollments, which was 6.3 percent. Nearly one-half of total growth in special education enrollments occurred in the learning disabled category, which is the largest single disability category and represents 41.4 percent of FY 1997-98 special education enrollments.

To provide services to growing numbers of special education students, school districts have expanded services and added staff. Of the four cost categories we reviewed, instructional costs, which are primarily the salary and fringe benefit costs of special education staff, increased the most. Since FY 1992-93, school districts added nearly 1,600 special education teacher aides (an increase of 40.9 percent) and 1,264 special education teachers (an increase of 16.3 percent).

As special education costs increased 36.9 percent from FY 1992-93 through FY 1997-98, federal funding to support them increased 30.1 percent, to a total of $42.4 million. State categorical aid to school districts, which excludes $5.4 million of categorical aid paid to other entities providing special education services in Wisconsin, increased 6.3 percent, to a total of $270.1 million during the same period. Because federal funding and state categorical aid increased at lower rates than special education costs, federal support decreased from 5.2 percent to 4.9 percent of school districts' total special education costs during the period reviewed, and state categorical aid support decreased from 40.3 percent to 31.3 percent.

Relatively slower rates of growth in federal and state categorical aid funding have widened the difference between authorized and actual funding levels. For example, it has been federal policy to authorize funding for special education at 40 percent of costs, but Congress has appropriated substantially less despite significant increases in recent appropriation amounts. In FY 1997-98, Wisconsin would have received an additional $282.8 million if federal funding had supported 40 percent of special education costs. Similarly, school districts would have received $219.7 million more than they actually received for special education costs incurred in FY 1997-98, and paid in FY 1998-99, if state categorical aid had funded the current statutory reimbursement target of approximately 63 percent of special education costs.

In part because federal and categorical aids have increased less than special education costs, and in part because of the state policy to provide

two-thirds of school revenues, the portion of special education costs funded by general aids has increased over time. From FY 1992-93 through FY 1997-98, state general aids have provided the most substantial increase—$196.2 million, or 136.7 percent—in special education funding. State general aids used to fund special education increased from $143.5 million in FY 1992-93, when the State funded 22.7 percent of costs, to $339.7 million, or 39.3 percent of school district special education costs, in FY 1997-98.

State aid to school districts is also provided indirectly through the state school levy tax credit, which is included in the State's commitment to provide two-thirds of school revenues and is shown on property tax bills as a credit against the school levy. We estimate that from FY 1992-93 through FY 1997-98, the school levy tax credit benefiting special education increased 77.2 percent, to a total of $43.6 million. This amount was 5.1 percent of school district special education funding in FY 1997-98. As with general aids, there is variation among the districts in the level of state support provided by the school levy tax credit.

When all state funding sources, including categorical aid, general aids, and the school levy tax credit, are viewed together, the State accounted for 75.7 percent of total special education funding in FY 1997-98, compared to 66.9 percent in FY 1992-93. However, school district officials question the benefit of the increased state support for special education. First, they note that because general aids are distributed primarily on an equalized basis, so that districts with lower property valuations per student generally receive higher amounts of aid, the increases in general aids have not benefited all school districts equally. State general aids provided less than 20 percent of special education funding to 45 school districts, but 40 percent or more to 245 districts in FY 1997-98.

Further, school officials note that because the shift from categorical aid to general aids has occurred since the State established revenue limits that control the growth in total education spending, a portion of the increase in general aids for special education has reduced some districts' spending authority for regular education. As a result, school officials believe there is increasing tension and competition for funding between regular education and special education in some districts.

One way to assess special education's effect on regular education is to consider the funding shortfall between the maximum statutory target and the actual appropriation level for state categorical aid. If categorical aid had been fully funded, school districts could have increased regular education programming by $219.7 million in FY 1997-98 without exceeding the state revenue limits, because state general aids, state school levy tax credits, and in some cases local property taxes that were used to fund this amount of special education costs would have been available for regular education.

Another way of viewing the effect of revenue limits is to compare the differences in growth rates for special education and regular education. Because special education costs have grown more rapidly than regular education costs, special education has accounted for a larger share of total education cost increases, and regular education costs have increased less than would have been allowed under state revenue limits. For example, if special and regular education costs had increased at the same rate from FY 1992-93 through FY 1997-98, we estimate that in FY 1997-98, $59.9 million more would have been available to fund regular education.

Because state spending limits reduce base funding for school districts with declining enrollments, districts whose total enrollments are declining while their special education enrollments increase are most adversely affected by the need to fund mandated special education services. From FY 1992-93 through FY 1997-98, 85 of the State's 426 school districts experienced a decline in total enrollments while their special education enrollments increased.

There is little consensus in the education community about the reason for the growth in special education, or how funding should be changed. Currently, there is considerable debate about the identification of students in need of special education. A recent report to Congress, prepared as part of the reauthorization of the Individuals with Disabilities Education Act, raised concerns about over-identification of special education students nationally. In Wisconsin, DPI and some other education officials have for several years expressed concern about the potential for over-identification of special education students and the resulting effect on special education costs. They note that the number of special education students in Wisconsin has increased at a rate that is seventh-highest in the nation. DPI staff indicate they are working with the school districts and others to improve the identification process and prevent inappropriate placements in special education. Their efforts have included providing information to school districts on federal and state identification guidelines, and providing funding for teacher training.

On the other hand, some school officials argue that the number of special education students has increased in response to need. They note that while the recent growth rate has been high, Wisconsin's overall identification rate of 12.5 percent was still slightly below the national average of 12.7 percent in FY 1996-97, the most recent year for which national comparisons are available. They believe that continued increases in the identification of special education students reflect a correction of earlier under-identification, as well as changes in the needs of students.

While there is disagreement within the education community over whether special education students are being over- or under-identified, many agree that more students will be identified in the future. Because federal and state laws mandate special education services without adequately defining eligibility criteria, it is difficult to ensure consistent

interpretation and application throughout the state. Eligible students must be determined to have a disability that results in an exceptional education need. However, some disability and needs criteria are based on student performance and personal judgment, rather than on a clinical diagnosis. In addition, some members of the education community believe the availability of state categorical aid for special education creates an incentive for districts to place students in special education rather than to develop remedial regular education programs that could address some students' needs.

There is also disagreement in Wisconsin, and nationally, about the best methods for distributing state aid for special education. National research in education funding does not identify any one method as the best, and no one method is followed by a majority of states. In Wisconsin, over 70 percent of school district administrators responding to our survey indicated dissatisfaction with the current categorical aid formula, and 68 percent believed it should be changed. Sixty-two percent of the respondents were supportive of changes to the categorieal aid formula recommended by a task force established by the State Superintendent of Public Instruction, which would target aid to special education students whose services were exceptionally costly. However, support for the proposal decreased to 12 percent if the change would result in a decrease in aid to respondents' districts.

While there is no national or state consensus on the best method for distributing state aid for special education, national research does suggest a number of questions legislators and other policymakers could consider in reviewing potential allocation methods, including whether the proposed allocation method would:

- distribute funds in an equitable and predictable manner;
- promote a similar quality and level of services throughout the state;
- provide districts flexibility in the use of funds;
- not encourage the over-identification of special education students;
- promote administrative and education program efficiencies; and
- be based on program results and outcomes.

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INTRODUCTION

Federal and state laws mandate the provision of special education services.

State and federal laws require that special education services be provided to students whose disability prevents them from reaching their potential in regular education programs alone. In fiscal year (FY) 1997-98, 13,731 students were identified as in need of special education services in Wisconsin. While most of these students were served by public schools, approximately 520 students received special education services from other entities. The Legislature has appropriated $275.5 million in categorical aid for special education, which is separate from general education aids, in each year since FY 1994-95. School district officials and others are concerned that state categorical aid support has remained level while special education costs have continued to increase, both because of inflation and because of increasing special education enrollments.

In response to this concern and at the request of the Joint Legislative Audit Committee, we reviewed:

- special education costs and funding for Wisconsin public school districts;
- the relationship between special education and regular education costs and funding in light of state revenue limits that restrict total education revenues and cost increases; and
- Wisconsin's method of allocating state categorical aid funding compared to methods other states use to allocate special education funding.

In conducting our evaluation, we reviewed the Department of Public Instruction's (DPI's) data on special education costs, funding, enrollments, and staffing in Wisconsin's elementary and secondary public school districts. We also reviewed national data obtained from the Center for Special Education Finance and from federal reports submitted annually to Congress. We interviewed representatives of DPI, public school districts, the County Children with Disabilities Education Boards that provide special education services in five counties, Cooperative Educational Service Agencies, the State Superintendent's special task force on special education funding, and other states' special education oversight agencies. In addition, we surveyed Wisconsin's public school district administrators and school board presidents for their observations on special education funding.

Special Education Program Requirements

Disabled students are guaranteed a free and appropriate public education.

In FY 1973-74, Wisconsin mandated special education services for disabled students. Subsequently, the 1975 federal Education for All Handicapped Children Act established a national mandate requiring special education services for disabled students. The most recent changes to federal law, the 1997 amendments to the Individuals with Disabilities Education Act, were incorporated into state law in May 1998, through 1997 Wisconsin Act 164. Generally, school districts are required to provide a free and appropriate public education to disabled children with exceptional education needs from the ages of 3 through 21. To the greatest extent possible, disabled students are to be taught side by side with other students. Federal rules released in March 1999, which provide guidance on how to implement the 1997 amendments to the Individuals with Disabilities Education Act, state that the mandated level of publicly funded special education services provided by school districts to students in private schools could be reduced to the level of federal support provided for private school special education students.

Special education programs must comply with federal and state standards regarding student referrals, needs assessments, and the development of individualized education programs. A teacher, physician, social worker, or other similarly qualified professional who believes that a student has a disability is required, after informing the student's parents, to refer the student for evaluation. After receiving a referral, a school district appoints an individualized education program team that has 90 days to determine what, if any, special education needs the student has. Teams consist of the student's parents, a regular education teacher, a special education teacher, a school district representative, and any other persons including the student who can aid in assessing special education needs. If, based on testing and evaluation, a team determines that a student needs special education services, an individualized education program is prepared to outline the services that will be provided and to establish annual benchmarks for assessing progress.

Special education services are provided primarily by school district staff.

As shown in Table 1, Wisconsin groups special education students into 12 disability categories. Service needs vary significantly and may range from a few hours of speech or language therapy per week to nearly constant medical support provided by a nurse or medical attendant. Most services are provided by school district staff, although many school districts also contract with a Cooperative Educational Service Agency, other school districts, or private providers for some services. A number of school districts in Brown, Calumet, Marathon, Racine, and Walworth counties are also served by County Children with Disabilities Education Boards, which provide services the way Cooperative Educational Service Agencies do, although services are limited to special education and are typically provided to school districts within a single county.

Table 1

Special Education Disability Categories

- Autism
- Cognitively Disabled
- Deaf and Blind
- Hearing Impaired
- Learning Disabled
- Orthopedically Impaired
- Other Health Impaired
- Seriously Emotionally Disturbed
- Significant Developmental Delay
- Speech or Language Impaired
- Traumatic Brain Injury
- Visually Impaired

While school districts are responsible for developing individualized education programs and providing special education services, DPI, through a staff of 46 federally funded positions, is responsible for providing oversight and supervision of special education and ensuring that the requirements of special education laws are met. DPI's responsibilities include submitting the statewide application for federal special education funding, processing school district and other applications for state and federal aid and distributing that aid, creating administrative rules that define special education standards, conducting on-site audits of school districts' compliance with state and federal law, auditing special education performance reports prepared by school districts, and conducting special education complaint investigations and resolution procedures. In addition, DPI provides technical assistance to schools, parents, and the general public regarding special education services.

School districts have limited control over special education costs because of federal and state mandates.

School district officials have long asserted that because of state and federal mandates, they have less control over special education costs than they exercise over regular education costs. In light of this difference, categorical aid funding for special education is provided separately from general aids for education. Unlike general aids, which are intended to partially equalize resources available per student among school districts, categorical aid is distributed based on the costs a district incurs, regardless of that district's relative property tax wealth. Under current statutes, maximum allowable categorical aid levels would fund approximately 63 percent of the special education costs that are eligible for reimbursement. However, if the categorical aid appropriation is insufficient to fund all eligible costs, s. 115.882 Wis. Stats., provides for state aid payments to be prorated, which has been the case each year since FY 1984-85.

Special education costs not paid by federal aid or state categorical aid are eligible for reimbursement under state general equalization aids.

However, when they are included with other education costs that are funded by general aids, increases in special education costs are subject to state revenue limits for total education spending. School district officials and others are concerned that special education spending reduces districts' ability to meet regular education needs, both because special education costs have been increasing more rapidly than regular education costs and because state revenue limits restrict districts' ability to increase overall spending. We analyzed the extent of cost increases, as well as the reasons they exist.

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Special education costs have increased at a higher rate than regular education costs, primarily because of more rapid growth in special education enrollments. Since FY 1976-77, when national data first began being reported to Congress, the rate of increase in Wisconsin's special education enrollments has been seventh-highest in the nation, while the change in regular education enrollments has been thirty-third. DPI officials suggest Wisconsin school districts may, in some cases, over-identify the number of students in need of special education. Other education officials in Wisconsin, however, believe the increases in special education enrollments have been appropriate and reflect better assessments of students' conditions and needs over time.

Cost Increases

Special education costs have increased more rapidly than regular education costs.

Special education costs represent the additional cost of services provided to disabled students who have been determined to have exceptional education needs. To the extent special education students participate in regular education, they also incur regular education costs. To better compare the additional special education costs for disabled students with regular education costs for all students, we excluded basic plant and overhead costs, such as debt service and general administration, that benefit all students, and grouped costs that are more directly related to education into four categories: instruction, support, transportation, and miscellaneous costs, which include the costs associated with identifying and evaluating special education students. Cost data by individual school district are contained in Appendix I; total costs for both special education and regular education are shown in Table 2. From FY 1992-93 through FY 1997-98, special education costs increased 36.9 percent, while regular education costs increased 25.5 percent. Because they grew at a more rapid rate, special education costs increased from 16.4 percent to 17.6 percent of total education costs during that period.

Table 2

Wisconsin School District Education Costs*
(in millions)

	FY 1992-93	FY 1997-98	Change	Percentage Change
Special Education	$ 630.8	$ 863.5	$ 232.7	36.9%
Regular Education	3,216.4	4,036.4	820.0	25.5
Total Education	$3,847.2	$4,899.9	$1,052.7	27.4

* Costs include instruction, support services, student transportation, and miscellaneous costs but exclude costs such as debt service and general administration.

The largest cost category for both special education and regular education is instruction. As shown in Table 3, special education instructional services, which include the costs of special education teachers, classroom aides, and other staff who assist teachers, cost $681.6 million in FY 1997-98 and increased by 38.9 percent since FY 1992-93. Instructional service costs accounted for the largest increase of the four categories. Support services, which include social work, psychological services, and the supervision and coordination of all special education services, increased 33.9 percent during the same period. Special education transportation and miscellaneous costs increased 23.5 and 12.9 percent, respectively.

Table 3

Special Education Costs* by Category
Wisconsin School Districts
(in millions)

Type	FY 1992-93	FY 1997-98	Change	Percentage Change
Instructional	$490.7	$681.6	$190.9	38.9%
Support	92.2	123.5	31.3	33.9
Transportation	40.9	50.5	9.6	23.5
Miscellaneous	7.0	7.9	0.9	12.9
Total	$630.8	$863.5	$232.7	36.9

* Excludes costs such as debt service and general administration.

Support service costs reflect the additional needs of special education students.

The distribution of special education costs among the four categories differs somewhat from the distribution of regular education service costs, as shown in Table 4. A larger proportion of special education resources is used for support services, reflecting the additional needs of special education students.

Table 4

Cost Proportions by Category
Wisconsin School Districts
FY 1997-98

	Special Education	Regular Education
Instructional	78.9%	82.9%
Support	14.3	11.4
Transportation	5.9	5.7
Miscellaneous	0.9	0.0
Total	100.0%	100.0%

In addition to the four cost categories, costs can also be analyzed by type. Salary and fringe benefits account for the majority of special education costs by type.

As shown in Table 5, salaries and fringe benefits costs were $693.6 million in FY 1997-98, and they accounted for most of the dollar cost increase, as well as the second-largest percentage increase in special education costs from FY 1992-93 through FY 1997-98. The next-largest cost category was purchased services, which primarily represents personnel costs for special education instruction, support, and other services provided under contract by individuals working for Cooperative Educational Service Agencies, other school districts, and private companies.

Table 5

Special Education Costs by Type*
Wisconsin School Districts
(in millions)

	FY 1992-93	FY 1997-98	Change	Percentage Change
Salary and Fringe Benefits	$487.6	$693.6	$206.0	42.2%
Purchased Services	83.7	93.5	9.8	11.7
Transportation	40.9	50.5	9.6	23.5
Supplies	7.8	9.4	1.6	20.5
Capital Equipment	3.6	7.8	4.2	116.7
Other	7.2	8.7	1.5	20.8
Total	$630.8	$863.5	$232.7	36.9

*Excludes costs such as debt service and general administration.

School districts contract with others to provide a portion of special education services.

The distribution of special education costs by type differs somewhat from the distribution of regular education costs. As shown in Table 6, a smaller proportion of special education resources was spent on salaries and fringe benefits, and a higher proportion was spent on purchased services. These proportions suggest that school districts contract with other entities for the provision of special education services to a greater extent than they do for the provision of regular education programming.

Table 6

Cost Proportions by Type
Wisconsin School Districts
FY 1997-98

	Special Education	Regular Education
Salary and Fringe Benefits	80.3%	84.1%
Purchased Services	10.9	2.9
Transportation	5.8	5.8
Supplies	1.1	4.4
Capital Equipment	0.9	2.5
Other	1.0	0.3
Total	100.0%	100.0%

A significant portion of the increase in special education salary and fringe benefit costs can be attributed to the hiring of additional staff to meet the increased demand for special education services over time. As shown in Table 7, the number of teacher aide positions has increased by 1,599.9 ,or 40.9 percent, since FY 1992-93, and the number of teacher positions has increased by 1,264.3, or 16.3 percent.

Table 7

Selected Staff Increases
Wisconsin School Districts
(full-time equivalent positions)

	FY 1992-93	FY 1997-98	Change	Percentage Change
Special Education:				
Teacher Aides	3,907.2	5,507.1	1,599.9	40.9%
Teachers	7,733.9	8998.2	1,264.3	16.3
Occupational Therapists	221.1	293.3	72.2	32.7
Physical Therapists	160.7	188.3	27.6	17.2
All Teachers	52,282.0	57,114.6	4,832.6	9.2
All Support Staff	29,990.6	34,304.1	4,313.5	14.4

Source: Department of Public Instruction

Cost per Student

Costs per student increased at a lower rate for special education than for regular education.

While total special education costs have increased more rapidly than regular education costs, on a cost per student basis they have increased at a more moderate rate than regular education. As shown in Table 8, from FY 1992-93 through FY 1997-98, special education costs per student increased 15.0 percent, while regular education costs per student increased 18.1 percent. It should be noted that the costs shown for special education reflect only the cost of those additional services identified in a student's individualized education plan; the costs of regular education services provided to special education students are reported by districts as regular education costs.

Table 8

Average Cost* per Student
Wisconsin School Districts

	FY 1992-93	FY 1997-98	Change	Percentage Change
Regular Education	$3,878	$4,580	$702	18.1%
Special Education	6,634	7,627	993	15.0

* Costs include instruction, support services, student transportation, and miscellaneous costs but exclude costs such as debt service and general administration.

While the statewide increase in per student costs for special education was moderate, there were substantial variations among school districts. For example:

- 96 school districts, or 22.5 percent, incurred cost per student increases of 30 percent or more;
- 83 school districts, or 19.5 percent, incurred cost per student increases between 20 percent and 29.9 percent;
- 97 school districts, or 22.8 percent, incurred cost per student increases between 10 percent and 19.9 percent;
- 77 school districts, or 18.1 percent, incurred cost per student increases between 0 percent and 9.9 percent; and
- 60 school districts, or 14.1 percent, incurred decreases in per student costs for special education.

Thirteen school districts were excluded from this analysis because they reported no special education costs in one or both years reviewed. Services for their special education students were provided and reported by one of the County Children with Disabilities Education Boards.

Increasing Enrollments

Special education enrollments increased three times faster than regular education enrollments.

The average per student cost increase of 15 percent, compared to the 36.9 percent increase in total special education costs, means that enrollment changes are the most significant factor in special education cost increases. From FY 1992-93 through FY 1997-98, school district special education enrollments increased approximately three times faster than total school district enrollments: special education enrollments increased 19.1 percent, while total school district enrollments increased 6.3 percent. The change in special education enrollments by district is shown in Appendix II.

As shown in Table 9, while total special education enrollments increased 19.1 percent from FY 1992-93 through FY 1997-98, the increase by disability category ranged from 4.5 percent to 454.9 percent.

Table 9

Special Education Enrollment by Primary Disability
Wisconsin School Districts

Disability	FY 1992-93	FY 1997-98	Change	Percentage Increase
Learning Disabled	38,516	46,828	8,312	21.6%
Speech or Language Impaired	25,370	27,764	2,394	9.4
Seriously Emotionally Disturbed	15,337	16,029	692	4.5
Cognitively Disabled	11,522	13,385	1,863	16.2
Other Health Impaired	848	3,198	2,350	277.1
Orthopedically Impaired	1,564	1,892	328	21.0
Hearing Impaired	1,276	1,548	272	21.3
Autism*	202	1,051	849	420.3
Significant Developmental Delay**	-	789	789	-
Visually Impaired	391	435	44	11.3
Traumatic Brain Injury*	51	283	232	454.9
Deaf and Blind	7	9	2	28.6
Special Education Enrollment	95,084	113,211	18,127	19.1
Total Public School Enrollment	829,415	881,492	52,077	6.3

* Category added in 1992.
** Category added in 1996.

The three highest percentage increases shown in Table 9 were for special education students who were classified as having a traumatic brain injury, autism, or some other health impairment, which may include students with attention deficit disorders. The largest single category is learning disabled, which accounted for 45.9 percent of the increase in total special education enrollments from FY 1992-93 through FY 1997-98, and represents 41.4 percent of the FY 1997-98 special education enrollment. Education officials have indicated it is particularly difficult to ensure consistent assessments and decisions in this category because the criteria for designating students as having a learning disability are not clinically based, but rather are based on student performance and personal judgments by teachers, social workers, and others.

Potential Over-Identification of Special Education Students

A recent report to Congress prepared as part of the reauthorization of the Individuals with Disabilities Education Act raised concerns about over-identification of special education students nationally. In Wisconsin, the continued growth of special education enrollments at rates higher than the growth in total school enrollments has led some educators, including DPI officials, to question whether school districts are over-identifying special education students and providing special education services to students who could be served appropriately by regular education. In contrast, some school officials and others believe some students eligible for, and in need of, special education are not receiving appropriate services.

Wisconsin's rate of increase in the identification of students with special education needs is seventh-highest nationally.

While the identification of students with special education needs has increased nationwide, Wisconsin's rate of increase was the seventh-highest in the nation. Wisconsin's overall identification rate doubled, increasing from 6.1 percent in FY 1976-77 to 12.5 percent in FY 1996-97, the last year for which comparative national data are available. While this high rate of increase could reflect over-identification of special education students, it could also reflect the State's change from having one of the lowest rates nationally to having a relatively average rate. In FY 1996-97, the national average of students identified as being in need of special education was 12.7 percent, compared to Wisconsin's rate of 12.5 percent. Wisconsin's high rate of increase reflects its change from ranking forty-fifth among the states and the District of Columbia in the identification of special education students in FY 1976-77, to ranking twenty-sixth in FY 1996-97.

As Wisconsin's national ranking for the proportion of students identified as being in need of special education services has increased, its ranking among midwestern states has increased as well. In FY 1976-77, Wisconsin had the lowest ranking among seven midwestern states. In FY 1997-98, only three midwestern

states—Indiana, Iowa, and Illinois—had higher rankings for the proportion of students identified as being in need of special education services.

While the question of over- or under-identification is widely debated, research has been conducted nationally that indicates some groups of students are represented in higher proportions in special education than they are in the overall student population. However, it is not clear whether such over-representation is the direct result of inappropriate placement in special education, or whether other factors influence these results. For example, both males and African Americans, nationally and in Wisconsin, are more highly represented in special education than they are in the overall student population. In FY 1997-98, males represented 51.4 percent of Wisconsin's public school enrollments, but they accounted for 68.0 percent of total special education enrollments. Males also accounted for 70.1 percent of enrollments in the three largest disability categories: learning disabled, speech or language impaired, and seriously emotionally disturbed. In Wisconsin, African American students accounted for 9.8 percent of FY 1997-98 public school enrollments and 12.3 percent of special education enrollments. Some education officials believe the higher proportions of males and African Americans receiving special education services in Wisconsin may reflect inappropriate placements in special education, while others argue that poverty, access to health care, nutrition, and other factors may support the need for these special education services.

Some education officials believe there are incentives to over-identify special education students.

Educators and others have suggested several factors make consistent identification of students in need of special education difficult to achieve. First, education officials believe neither federal nor state law defines criteria to measure disabilities and needs in a manner that ensures consistent interpretation and application. For example, some disability and needs criteria are based on student performance and substantive personal judgment, rather than a clinical diagnosis. In addition, many education officials believe federal special education guidelines have not been timely: the rules providing guidelines for implementing the 1997 amendments to the Individuals with Disabilities Education Act were not provided until March 1999. Some education officials believe the availability of state categorical aid funding for special education may also create an incentive to place students in special education rather than develop alternative regular education programs that could address the needs of some of these students.

Some educators also believe the size and the number of student evaluation teams may be a factor inhibiting consistent interpretation and application of program guidelines. As noted, the individualized teams that evaluate students referred to special education include a special education teacher, a regular education teacher, parents, a representative of the school district, and any other person who could aid in determining a

student's needs. Each school district has one or more evaluation teams, with individual members of teams changing over time. It has been argued that as the number of individuals involved increases, so does the likelihood that student need criteria are evaluated differently throughout the state. In addition, it is possible that some members of evaluation teams may recommend special education services to help under-performing or difficult-to-teach students who may not be disabled, because insufficient alternatives exist in the school's regular education program and because the social stigma that in the past was attached to a special education designation has lessened over time.

DPI Efforts to Control Enrollment

DPI has taken steps to reduce the potential for inappropriate special education placements.

DPI has been concerned over the growth in special education enrollment, and it has implemented procedures to ensure that districts fully understand state and federal requirements and to reduce the possibility of inappropriate placements. For example, DPI has sent letters to school districts explaining that, under state and federal law, students must be impaired and have special education and support needs in order to be eligible for special education, and that unless both criteria are met, students' needs should be addressed through regular education. DPI staff have also met with educators and officials of each Cooperative Educational Service Agency to discuss methods for ensuring appropriate placement of students. In addition, DPI staff have indicated the topic of special education placements has frequently been included at various education conferences in the state.

Other steps taken by DPI include:

- encouraging school districts with above-average identification rates to examine their special education referral and placement processes, to ensure that eligibility criteria are applied consistently and in a manner similar to those of peer school districts;

- funding additional school district staff development, in order to increase the capabilities of regular education teachers to address student needs; and

- funding additional reading programs to address the needs of students with reading problems, who may otherwise be inappropriately placed in special education.

In addition, DPI is currently developing new guidelines that are intended to clarify the criteria used to identify students as eligible for special education services.

School district officials have expressed concern that federal and state categorical aids have not increased at the same rate as the significant increases in special education enrollments and costs. They believe a lack of adequate funding specifically for special education has resulted in greater reliance on state general aids, at the cost of regular education. Therefore, we reviewed changes in funding for special education in recent years, and the interplay of special education and regular education funding resulting from overall state education revenue limits.

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Special education is supported by federal, state, and local funding. Congress has authorized federal funding at 40 percent of program costs, although actual appropriations have never approached the authorized level. In FY 1997-98, the federal share of special education funding for school districts was 4.9 percent.

The Wisconsin Legislature has authorized state categorical aid for special education to fund approximately 63 percent of the special education costs that have been statutorily designated as eligible for reimbursement and will not be funded by federal aid. However, appropriations have not approached the authorized level for more than ten years. In FY 1997-98, the state categorical aid share of special education funding was 31.3 percent.

State general aids provide the largest percentage of support for special education.

Because neither federal nor state categorical aids are being funded at their target levels, school districts have had to rely increasingly on funding from state general school aids. As shown in Table 10, state general aids currently provide the largest percentage of support for special education. Each school district's proportion of special education costs funded by the five sources can be seen in Appendix III.

Table 10

Special Education Funding for Wisconsin School Districts
(in millions)

Source	FY 1997-98	Percentage
State General Aids	$339.7	39.3%
State Categorical Aid	270.1	31.3
Local	167.7	19.4
State School Levy Tax Credit	43.6	5.1
Federal	42.4	4.9
Total	$863.5	100.0%

Federal Funding

Because special education is a federal mandate, it has been long-standing federal policy to authorize substantial funding for special education costs. Although recent federal funding levels have increased significantly, Congress has never appropriated sufficient funds to meet the authorized federal funding level, which is currently 40 percent. Over the last five years, the percentage of total school district special education costs supported by federal funding has decreased from 5.2 percent to 4.9 percent, as shown in Table 11, because federal funding provided to Wisconsin's school districts has increased 30.1 percent while school district special education costs increased at a higher rate, 36.9 percent.

Table 11

Federal Special Education Funding for Wisconsin School Districts*
(in millions)

	FY 1992-93	FY 1997-98	Change	Percentage Change
Federal Funding	$32.6	$42.4	$9.8	30.1%
Proportion of Total Funding	5.2%	4.9%		

* Excludes federal aid paid to other entities providing special education services in Wisconsin; the amount of this aid was approximately $20.2 million in FY 1997-98.

If federal aid had been fully funded, Wisconsin would have received $282.8 million more to support special education in FY 1997-98.

If sufficient federal funding for special education had been appropriated to fund 40 percent of Wisconsin school districts' special education costs in FY 1997-98, Wisconsin would have received $345.4 million in federal funding, or $282.8 million more than it did receive considering both the federal aid provided to school districts and the federal aid provided to other entities providing special education services.

State Categorical Aid

Because state categorical aid increased 6.3 percent from FY 1992-93 through FY 1997-98, which was significantly lower than the 36.9 percent rate that special education costs increased, the proportion of special education costs funded by state categorical aid has decreased. As shown in Table 12, special education categorical aid for public schools was $270.1 million in FY 1997-98, or 31.3 percent of funding. That amount

Table 12

Special Education Categorical Aid for Wisconsin School Districts*
(in millions)

	FY 1992-93	FY 1997-98	Change	Percentage Change
State Categorical Aid*	$254.1	$270.1	$16.0	6.3%
Proportion of Total Funding	40.3%	31.3%		

* Excludes state categorical aid paid to other entities providing special education services in Wisconsin; the amount of this aid was $5.4 million in FY 1997-98.

was 9.0 percentage points less than the level of special education categorical aid provided in FY 1992-93.

Section 115.88(1m), Wis. Stats., authorizes special education categorical aid funding and identifies the levels at which special education costs are eligible for reimbursement, which currently are:

- 63 percent of the salaries for special education teachers and aides, occupational and physical therapists, and program supervisors and coordinators;
- 51 percent of the salaries of psychologists and social workers;
- 63 percent of special education transportation costs;
- 100 percent of the costs of educating orthopedically impaired children in hospitals and convalescence homes; and
- 100 percent of the costs of board, lodging, and transportation for nonresident students.

DPI has the authority to include other costs for reimbursement, although the only significant additional costs it has authorized for reimbursement are the fringe benefit costs associated with statutorily allowed salaries. Approximately 8.0 percent of all special education costs are not eligible for reimbursement by state categorical aid. Ineligible costs include equipment and supply costs. In addition, any special education costs that

would normally be eligible for state categorical aid but are paid for by federal funds become ineligible for state categorical aid, in order to avoid duplicate payments for special education costs.

Because funding is based on actual costs, state categorical aid for special education costs incurred in one year are reimbursed in the following year. For example, state categorical aid for special education costs incurred in FY 1997-98 was paid in FY 1998-99.

In FY 1997-98, school districts received $219.7 million less in state categorical aid than the maximum allowable under statutes.

If fully funded, state categorical aid would support approximately 63 percent of eligible special education costs. However, categorical aid levels have not been sufficient to fully fund costs at statutory reimbursement levels since FY 1984-85. Therefore, since FY 1984-85, each school district has received a proportionate share of available funding, based on its eligible special education costs. As a result, categorical aid is funding a smaller proportion of eligible special education costs over time. As shown in Table 13, state categorical aid funded $219.7 million less than the maximum allowed under statutory targets in FY 1997-98.

Table 13

Authorized and Appropriated Special Education Categorical Aid
Wisconsin School Districts
(in millions)

	Categorical Aid Statutory Target	Categorical Aid Appropriation	Difference Between Target and Appropriation
FY 1992-93	$356.3	$254.1	$102.2
FY 1997-98	$489.8	$270.1	$219.7

Assembly Bill 133, the Governor's 1999-2001 biennial budget proposal, include a provision to eliminate from statutes the target rates for categorical aid reimbursements based on different types of costs. Instead, all special education costs would become eligible for reimbursement by categorical aid, and actual reimbursement levels would remain subject to available funds.

State General Aids

State general aids provide the largest percentage of funding for special education.

Special education costs that are not reimbursed through federal or state categorical aids are eligible for state general aids. As increases in federal and categorical aids have fallen behind cost increases, a larger portion of special education costs has been shifted to general aids funding. Since FY 1992-93, general aids have provided the most substantial increase—$196.2 million, or 136.7 percent—in special education funding. As shown in Table 14, state general aids were $339.7 million, or 39.3 percent of public school special education funding in FY 1997-98. That amount was 16.6 percentage points more than the percentage of special education costs funded in FY 1992-93.

Table 14

State General Aids for Special Education
Wisconsin School Districts
(in millions)

	FY 1992-93	FY 1997-98	Change	Percentage Change
State General Aids	$143.5	$339.7	$196.2	136.7%
Proportion of Total Funding	22.7%	39.3%		

Increases in general aids, however, have not benefited all school districts equally. Equalization aid, which is intended to help equalize the resources available for each public school student throughout the state, accounts for a majority of state general aids and is allocated based on each school district's costs, enrollment, and property values. Much of the variability in funding among school districts is caused by differences in equalized property values per student: the lower the property value per student, the higher the proportion of costs funded by equalization aid. Consequently, poorer districts receive relatively more general aid support, and wealthier districts receive relatively less.

In FY 1997-98, there were substantial differences among school districts in the proportions of special education costs funded by general aids. State general aids provided:

- less than 20 percent of special education funding to 45 school districts, or 10.6 percent of all districts;

- between 20 percent and 39.9 percent of special education funding to 126 school districts, or 29.6 percent of all districts;

- between 40 percent and 59.9 percent of special education funding to 243 school districts, or 57.0 percent of all districts; and

- 60 percent or more of special education funding to 2 school districts, or 0.5 percent of all districts.

Ten districts were excluded from this analysis because they reported no special education costs in FY 1997-98. Services for their special education students were provided and reported by one of the County Children with Disabilities Education Boards.

State School Levy Tax Credit

The school levy tax credit funds a portion of special education costs.

State aid to schools is also provided indirectly through the state school levy tax credit, which is included in the State's commitment to provide approximately two-thirds of school revenues and is shown on property tax bills as a credit against the school levy. Like property tax revenue, a proportionate share of the funding school districts derive from the school levy tax credit could be viewed as supporting special education costs that are not funded by federal funds or other state sources. Based on data obtained from the Legislative Fiscal Bureau, we have calculated the proportion of the school levy tax credit funding that is estimated to cover special education costs. As shown in Table 15, school levy tax credit funding was $43.6 million, or 5.1 percent, of public school special education funding in FY 1997-98. However, all school districts have not benefited equally from the increase in the school levy tax credit.

Table 15

State School Levy Tax Credit Benefiting Special Education
Wisconsin School Districts
(in millions)

	FY 1992-93	FY 1997-98	Change	Percentage Change
State School Levy Credit	$24.60	$43.60	$19.0	77.2%
Proportion of Total Funding	3.9%	5.1%		

A school district's benefit depends on its most recent three-year average school property tax levy relative to other districts: the higher the levy compared to the statewide average, the higher the benefit. As with general aids, there is variation among the districts in the level of state support provided by the school levy tax credit. In FY 1997-98, state school levy tax credits provided:

- less than 3 percent of special education funding to 42 school districts, or 9.9 percent of all districts;
- between 3 percent and 5.9 percent of special education funding to 276 school districts, or 64.8 percent of all districts;
- between 6 percent and 8.9 percent of special education funding to 62 school districts, or 14.6 percent of all districts; and
- 9 percent or more of special education funding to 36 school districts, or 8.5 percent of all districts.

Ten districts were excluded from this analysis because they reported no special education costs in FY 1997-98. Services for their special education students were provided and reported by one of the County Children with Disabilities Education Boards.

Total State Support

In FY 1997-98, the State provided 75.7 percent of all special education funding.

A summary of all state sources of funding provides a broad perspective on the level of state support for special education and how it has changed over time. As shown in Table 16, total state funding for special education increased $231.2 million, or 54.8 percent, from FY 1992-93 through FY 1997-98, to $653.4 million. In FY 1997-98, total state funding accounted for 75.7 percent of special education funding, which was 8.8 percentage points higher than the State's proportion of funding in FY 1992-93. The increase in the proportion of state funding is largely the result of the State's commitment in FY 1993-94 to provide approximately two-thirds of school revenues. However, because the change in funding is almost entirely a result of increases in general aids and the school levy tax credit, which provide varying levels of benefit to districts, the proportion of special education funding provided by the State increased substantially in some districts but lessened in others.

Table 16

Total State Support of Special Education
Wisconsin School Districts
(in millions)

	FY 1992-93	FY 1997-98	Change	Percentage Change
Categorical Aid	$254.1	$270.1	$ 16.0	6.3%
General Aids	143.5	339.7	196.2	136.7
School Levy Credit	24.6	43.6	19.0	77.2
Total State Support	$422.2	$653.4	$231.2	54.8
Total Special Education Funding	$630.8	$863.5	$232.7	36.9
Proportion of Total Funding Provided by the State	66.9%	75.7%		

For each school district, we compared the actual percentage of special education costs funded by total state support with the statutory reimbursement target for categorical aids, which, as noted, was approximately 63 percent of eligible special education costs. In FY 1997-98, total state funding exceeded the categorical aid reimbursement target in 379 school districts, or 89 percent, and state funding provided less than the target in 36 school districts, or 8.5 percent. Eleven districts either had no aidable costs or had services provided and reported by a County Children with Disabilities Education Board, and therefore, were excluded from this analysis.

We also examined the extent to which the proportion of total special education funding provided by the State increased over time in individual districts. In FY 1997-98, overall state funding was a larger percentage of total funding in 377 school districts than it had been in FY 1992-93. During this period, state support provided a smaller share of special education funding in 35 districts, or 8.2 percent. Fourteen districts were excluded from this analysis because their special education services were provided and reported by one of the County Children with Disabilities Education Boards, or because school consolidation made comparisons over time impossible.

Local Revenue

Local special education funding was $8.3 million less in FY 1997-98 than in FY 1992-93.

Largely because the State's commitment to provide approximately two-thirds of public school revenues, local revenue has accounted for a decreasing proportion of both special education costs and total education costs. As shown in Table 17, local special education funding for public schools decreased $8.3 million, or 4.7 percent, to $167.7 million in FY 1997-98, which was 19.4 percent of funding. This amount was 8.5 percentage points less than the percentage funded in FY 1992-93.

Table 17

Local Funding of Special Education
Wisconsin School Districts
(in millions)

	FY 1992-93	FY 1997-98	Change	Percentage Change
Local Funding	$176.0	$167.7	$(8.3)	(4.7)%
Proportion of Total Funding	27.9%	19.4%		

However, variations in the level of state support provided to school districts cause variations in the level of local funding needed by individual districts. As shown in Table 18, while 246 school districts relied on local sources for less than 20 percent of their special education funding, 21 districts had to rely on local revenues to fund 50 percent or more of their special education costs in FY 1997-98.

Table 18

Proportion of Special Education Funding Provided by Local Sources
Wisconsin School Districts
FY 1997-98

Local Funding Proportions	Number of School Districts*
Less than 10 Percent	33
10 to 19.9 Percent	213
20 to 29.9 Percent	96
30 to 39.9 Percent	33
40 to 49.9 Percent	20
50 to 59.9 Percent	15
60 to 69.9 Percent	3
70 to 79.9 Percent	2
80 to 89.9 Percent	1
90 Percent or More	0

* Excludes 10 districts that reported no special education costs in FY 1997-98.

State Revenue Limits

Although total state aid to districts has increased to fund 75.7 percent of special education costs in FY 1997-98, compared to 66.9 percent in FY 1992-93, many school district officials do not perceive the benefit of the increase shown in Table 19 for two reasons:

1. Because the majority of state aid for special education has shifted from categorical aid to general equalization aids, it is distributed primarily on the basis of property valuation per student, which has resulted in some districts receiving a smaller share of funding from state aid.

2. Because the shift from categorical aid to general aids has occurred since the imposition of state revenue limits, which limit growth in total education spending, a portion of the increase in general aids for special education has reduced the spending authority available for regular education in some districts.

Special education and regular education compete for state resources.

As a result, school district officials report increasing tension and competition for funding within districts between regular education and special education.

Table 19

Special Education Funding for Wisconsin School Districts

	FY 1992-93		FY 1997-98	
	Funding	Percentage of Total Funding	Funding	Percentage of Total Funding
State*	$422.2	66.9%	$653.4	75.7%
Federal	32.6	5.2	42.4	4.9
Local	176.0	27.9	167.7	19.4
Total	$630.8	100.0%	$863.5	100.0%

* Includes general aids, categorical aid, and the school levy tax credit.

In FY 1993-94, the State established revenue limits for public school districts in order to control growth in total education costs. Schools initially received either an inflationary percentage increase or a fixed dollar amount per student increase in spending, whichever was greater. By FY 1997-98, new growth was limited to only a per student increase, which at that time was $206 per student, with additional adjustments to base funding depending on whether total enrollment increased or decreased. As shown in Table 20, increases in the rate of spending for both regular education and special education were reduced by approximately 50 percent in the period after spending limits were imposed.

Table 20

Five-Year Cost and Enrollment Increases

	Cost Increases*		Enrollment Increases	
	FY 1987-88 Through FY 1992-93	FY 1992-93 Through FY 1997-98	FY 1987-88 through FY 1992-93	FY 1992-93 through FY 1997-98
Special Education	74.2%	36.9%	25.0%	19.1%
Regular Education	51.2%	25.5%	7.4%	6.3%

* Cost increases are associated with instruction, support services, student transportation, and miscellaneous costs but exclude costs such as debt service and general administration.

The effect of revenue limits can be viewed in several ways. One way is to consider the effect on regular education programming as a result of categorical aid being funded below the maximum allowable level under statutes. The $219.7 million difference between the appropriated and authorized categorical aid funding level in FY 1997-98 was funded by a combination of state general aids, the school levy tax credit, and local property taxes. Because categorical aid is exempt from revenue limits, if categorical aid for special education had been fully funded in FY 1997-98, school districts could have used the other state and local funding that was needed to fund the categorical aid shortfall to increase regular education programming by $219.7 million without exceeding the state revenue limits.

A second way of viewing the effect of revenue limits is by comparing the differing rates of growth in costs for special education and regular education. Because special education costs have grown more rapidly than regular education costs, special education increases have accounted for a relatively larger portion of increased total education costs. As shown in Table 21, special education accounted for $232.7 million of the $1,052.7 million increase in total education costs from FY 1992-93 through FY 1997-98. While accounting for 17.6 percent of total education costs and 12.8 percent of total students in FY 1997-98, it accounted for 22.1 percent of the growth in spending during our review period.

Table 21

Special Education and Regular Education Costs*
Wisconsin School Districts
(in millions)

	FY 1992-93	FY 1997-98	Change
Regular Education	$3,216.3	$4,036.3	$ 820.0
Special Education	630.8	863.5	232.7
Total Education	$3,847.1	$4,899.8	$1,052.7
Special Education as a Percentage of Total Education	16.4%	17.6%	22.1%

* Costs include instruction, support services, student transportation, and miscellaneous costs but exclude costs such as debt service and general administration.

Regular education growth has been limited by special education cost increases.

As a result, regular education costs have increased less than what would have been allowed under state revenue limits. For example, if special education costs had increased at the same rate as regular education from FY 1992-93 through FY 1997-98, $59.9 million more would have been available in FY 1997-98 to fund regular education.

Districts with overall declining enrollments and increasing special education enrollments are most adversely affected by the need to fund mandated special education services, because state revenue limits reduce base funding for school districts with declining enrollments. From FY 1992-93 through FY 1997-98, 85 school districts, or 20.0 percent of all districts, had declining total school enrollments while their special education enrollments increased. Similarly, school districts with

substantial special education enrollment increases and minimal overall enrollment increases are adversely affected by revenue limits. An additional 95 school districts, or 22.3 percent of all districts, experienced special education enrollment increases that exceeded overall enrollment increases by more than 20 percentage points during the period reviewed. School districts' changes in enrollments for regular education and special education programs are shown in Appendix IV.

School district administrators believe that budget reductions to keep their districts within state revenue limits have been made primarily in areas other than educational programming, such as building maintenance, which has been deferred, and equipment purchases, which have been reduced. However, 81 percent of the district administrators responding to our survey stated that some reductions in regular education have also been made; most often, supply budgets and support staff levels have been reduced. Some district administrators believe it may become necessary to increase the size of regular education classrooms and to limit educational opportunities in the future.

County Children with Disabilities Education Boards

State special education funding decisions have also affected four of the five County Children with Disabilities Education Boards that provide special education services to most, if not all, of the school districts in their counties. The four boards affected rely on county property taxes to fund special education costs that are not funded by either the federal government or the State. These four boards provide special education services to 38 school districts in Brown, Calumet, Racine, and Walworth counties. Part of their funding is provided by the State through a general purpose revenue appropriation that initially was intended to approximate the level of state support that would have been provided through general aids if the students' school districts had provided the special education services. However, the appropriation has remained at $2.3 million since FY 1993-94, except for a one-time $123,400 increase in FY 1997-98 that benefited the boards in Brown and Calumet counties.

If the state appropriation had been fully funded, four county education boards would have received $3.8 million more state support for special education costs in FY 1997-98.

As shown in Table 22, state general purpose revenue support for the four County Children with Disabilities Education Boards was $3.8 million less in FY 1997-98 than the state support the students' school districts would have received if they had provided the special education services. If the state appropriation had been fully funded, the four County Children with Disabilities Education Boards would have received $3.8 million more state support for special education costs incurred in FY 1997-98. The funding shortfall is expected to become larger in future years if state funding remains unchanged and special education costs continue to increase.

Table 22

State General Purpose Revenue for County Children with Disabilities Education Boards
FY 1997-98

County	Potential Funding Level*	General Purpose Revenue	Funding Shortfall
Racine	$2,639,200	$ 73,000	$(1,666,200)
Walworth	1,819,900	671,000	(1,148,900)
Brown	1,325,600	543,800	(781,800)
Calumet	497,900	251,900	(246,000)
Total	$6,282,600	$2,439,700	$(3,842,900)

* Funding that would have been generated by the counties' school districts through general aids.

Because the difference between the potential and the appropriated funding levels is funded by county property taxes, property taxpayers in these four counties pay a larger share of special education costs than they would have if, instead of their County Children with Disabilities Education Board providing services, the special education students' school districts had provided the special education services directly. In light of the increasing state funding differential, some county officials have begun to question the advisability of continuing the boards. For example, the Racine County Executive has created a special task force to consider options to address future funding shortfalls, which could include changing who is responsible for delivering special education services.

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Increases in special education costs may limit increases in regular education spending.

School district officials believe that unless changes are made in funding policy or implementation requirements, the trends in special education funding and enrollments that have been seen in the past five years may accelerate in the future. Because most school districts budget at the maximum level allowed under state revenue limits, they also believe increases in special education costs will increasingly limit the allowable increases in regular education costs.

Funding and Enrollment Projections

As noted, there are at least two methods of viewing the effect of current funding policies and the growth of special education costs:

1) measuring the change in special education's proportion of all education costs and its share of available spending increases under state revenue limits; and

2) measuring the gap between the level of categorical aid authorized by statute and the actual level of categorical aid funded.

If growth rates for special education and regular education continue as they have in the past five years, special education will account for an increasing share of total education spending. As shown in Table 23, projections of current growth rates suggest that special education costs would account for an estimated $318.6 million of the projected $1,347.9 million increase in total education costs from FY 1997-98 through FY 2002-03. While special education would represent 18.9 percent of total costs in FY 2002-03, it would account for 23.6 percent of estimated new spending.

On the other hand, if special education were to increase at the same rate as regular education, an estimated additional $82.5 million would become available for regular education spending in FY 2002-03.

Similarly, if recent costs and funding trends were to continue, the difference between the maximum statutory reimbursement level for categorical aid and actual categorical aid payments would continue to increase. In FY 2002-03, an estimated $670.6 million of the projected $1,182.1 million in special education costs would be eligible under current statutes for categorical aid reimbursement. If the level of categorical aid appropriated were to remain at the FY 1997-98 level, which is possible because no new categorical aid funding for special

education is included in Assembly Bill 133 (the Governor's 1999-2001 biennial budget proposal), the difference between the target and actual categorical aid funding could increase $180.8 million, or 82.3 percent, to a total of $400.5 million in FY 2002-03. Such an increase would require 400.5 million of other state and local funding that otherwise would be available for regular education under state revenue limits to instead fund special education.

Table 23

Projected Growth in Education Costs*
Wisconsin School Districts
(in millions)

	FY 1997-98	Estimated FY 2002-03	Estimated Change
Regular Education	$4,036.3	$5,065.7	$1,029.3
Special Education	863.5	1,182.1	318.6
Total Education	$4,899.8	$6,247.8	$1,347.9
Special Education as a Percent of Total Education	17.6%	18.9%	23.6%

* Assumes programs will increase at the same rates as those found from FY 1992-93 through FY 1997-98.

Some school district officials believe such projections may understate the effect special education will have on regular education in the future. They argue that some past increases in special education costs were addressed primarily by reductions in non-instructional portions of school district budgets. However, now that those reductions have taken place, they believe it is likely that increases for special education will be funded increasingly by reductions in regular education. In addition, they believe the factors noted earlier, such as federal and state guidelines that rely on personal judgments, categorical aid funding for special education, and the large number of individuals involved in placement decisions, will continue to result in special education enrollments and costs increasing more rapidly than regular education enrollments and costs. Furthermore, new factors could result in special education enrollments increasing at even higher rates in the future. For example:

- implementation of state standardized testing in the fourth, eighth, and twelfth grades is expected to result in more referrals to the special education program as teachers and parents seek remedial programs for underachieving students; and

- new federal rules that decrease the role of school administrators and increase the role of parents in special education evaluation and programming decisions could result in more students being approved for special education services.

As part of their concerns about special education funding, education officials have discussed potential changes in the distribution of categorical aid that could increase its effectiveness in addressing school districts' most pressing needs. Over 70 percent of school district administrators responding to our survey, the results of which are shown in Appendix V, indicated they were dissatisfied with the current categorical aid formula, and 68 percent indicated they believed the current formula should be changed.

State Superintendent's Task Force on Special Education Funding

Education officials are interested in changing the method for allocating state categorical aid.

The State Superintendent of Public Instruction appointed a task force in March 1998 to examine the distribution of special education funding and to develop recommendations for a more equitable and efficient distribution method. The 20-member task force included two members of the Legislature, school district officials, parents, and other representatives of various groups with interests in education. The task force's July 1998 report recommended replacing the current categorical aid formula with a methodology that would direct categorical aid first to pay a portion of the special education expenses of "high cost" students, and then distribute the remaining categorical aid based on a formula that would include factors such as total elementary and secondary public school enrollment, special education enrollment, and poverty ratios.

The task force's proposal defines high-cost students as those whose special education costs exceed three times the average cost of regular education, and it would fund 90 percent of those additional costs. Task force members believe that high-cost students have such a singular effect on school budgets that a high level of state support is justified. It is not possible, however, to estimate accurately how categorical aid distribution would be affected by the task force proposal, because there is no reliable information on the number or cost of high-cost students by district or statewide. School district administrator responses to questions in our survey concerning the number of high-cost students in their districts were inconsistent and could not be used to make reliable projections. Task

force members and DPI staff estimate that high-cost students would account for 10 percent or fewer of all special education students, but estimates about the cost of such students are not available.

Based on the task force proposal, after funding 90 percent of the excess cost of high-cost students, any remaining categorical aid would be distributed as follows:

- 40 percent of the remainder would be distributed based on each district's relative proportion of school districts' total student population;
- 40 percent of the remainder would be distributed based on each district's relative proportion of total special education enrollments;
- 10 percent of the remainder would be distributed based on each district's relative proportion of total students qualifying for the free or reduced-price lunch program; and
- 10 percent of the remainder would be distributed to school districts with 1,000 or fewer students, in a proportionate manner.

Task force members recommended that once these remaining funds were allocated, districts should be allowed to spend them in whatever manner promotes efficiencies. Of district administrators responding to our survey, 62 percent indicated they supported a change to the categorical aid formula as outlined by the task force. However, support for the change decreased to 12 percent if the change would result in a decrease in categorical aid in the administrator's district. Support among district administrators increased to 25 percent if a decrease in funding was accompanied by increased flexibility in the use of special education funding.

Like Wisconsin, most states have expressed dissatisfaction with their methods for allocating special education funding.

National interest in exploring different funding models for special education has been relatively widespread in recent years. In FY 1994-95, the most recent year for which national data are available, the Center for Special Education Finance, a nonprofit agency that studies fiscal policy questions related to the delivery and support of special education services, reported that 38 states were dissatisfied with their special education funding formulas and were considering changes. While states structure their formulas in many ways to meet local policy objectives, the formulas used nationally can be grouped into four general types:

- A pupil-weighted allocation method was used by 19 states, under which funding is based on the relative weights assigned to students with various disabilities. Typically, the more severe the disability, the higher the weighting factor assigned to a student. For example, in Ohio, students in the regular education program are each assigned a weight of 1.0, learning disabled or developmentally handicapped students are each assigned a weight of 1.22, and students with other disabilities are each assigned a weight of 4.01.

- A percentage of cost reimbursement allocation method was used by 11 states. Wisconsin's current funding formula falls into this category because the State reimburses a percentage of eligible special education costs.

- A resource-based allocation method was used by 10 states, under which a predetermined amount is funded for specific resources, such as classroom units, teachers, and aides, that are used to deliver special education programming. For example, in FY 1994-95, Missouri provided $14,050 per authorized class of special education students, with additional amounts for other categories, such as $7,340 for each additional professional staff member and $3,670 for each aide.

- A flat grant allocation method was used by 10 states, under which a fixed amount of funding is distributed on a per special education student or total student basis. For example, Colorado provided $4,400 per special education student in FY 1994-95.

The method currently used by the federal government to allocate federal special education funding—a flat grant per special education student—will be changing in the near future. The approximate level of federal funding each state receives the year before the federal allocation method changes is expected to become base-level federal funding. Any additional federal funding above base-level funding in ensuing years will be allocated primarily on a census-based method: 85 percent of new funding will be allocated based on each states' relative proportion of total elementary and secondary school students. The change is intended to eliminate an incentive to over-identify special education students.

All but the flat grant model are currently being used by midwestern states to allocate state funding for special education. Michigan and Minnesota, like Wisconsin, use a percentage reimbursement model. Indiana, Iowa, and Ohio use a pupil-weighted model, and Illinois uses a resource-based model for allocating state special education funds.

Each allocation alternative has some support by school district officials.

The models had varying levels of support from school district administrators responding to our survey:

- 67.0 percent of respondents expressed some support for a pupil-weighted formula;
- 62.0 percent of respondents expressed some support for the high-cost student model proposed by the State Superintendent's task force;
- 57.4 percent of respondents expressed some support for a resource-based model; and
- 33.9 percent of respondents expressed some support for a flat grant formula.

A similar pattern of support for the various funding models was found in the responses from school board presidents.

Education researchers have noted that assessing special education funding formulas can be difficult because factors that can be considered strengths of a formula often can also be considered weaknesses. For example, it can be considered a strength for a funding formula to provide reimbursement for a specific type of special education cost, because funding is closely related to actual expenditures. However, this approach can also be a weakness, because it creates an incentive to direct special education services toward the reimbursable categories. The close relationship between a funding model's strengths and weaknesses is demonstrated in Table 24.

None of the special education funding models consider student performance.

Regardless of the model, the potential exists for educational decisions to be influenced by funding availability rather than the most appropriate educational method. A weakness common to all four funding models is the absence of any connection between special education funding and student achievement outcomes.

Table 24

Characteristics of Special Education Funding Allocation Methods

Pupil-Weighted	
Potential Strengths	Potential Weaknesses
• Funding is based on the relative costs associated with different types of disabilities • Flexibility in use of funds • Predictable	• Incentive to over-identify students and to misclassify students to disability categories receiving higher reimbursement • Less accountability for use of funds • Funding may be unrelated to actual costs

Percentage Reimbursement	
Potential Strengths	Potential Weaknesses
• Funding is related to actual costs or eligible costs • Little incentive to misclassify disabling conditions • Understandable	• Incentive to over-identify students • No flexibility in the use of funds • Administratively burdensome • Limited incentive to control costs

Resource-based	
Potential Strengths	Potential Weaknesses
• Funding is based on the relative costs associated with delivering the various instruction and other special education services • Flexibility in use of funds • Predictable • Easy to administer	• Incentive to over-identify students and to produce more resource units that will generate additional funds • Funding may be unrelated to actual costs • Disincentive to "mainstream" students • Limited incentive to control costs

Flat Grant	
Potential Strengths	Potential Weaknesses
• No incentive to over-identify students or to misclassify disability category • Flexibility in use of funds • Easy to administer	• Incentive to under-identify students • Funding unrelated to actual costs

While education researchers have not developed a universally accepted method of determining the most appropriate funding model, the Center for Special Education Finance does suggest a number of questions that could be posed while considering a change in the allocation of special education funds, including whether the proposed allocation method would:

- be straightforward and easy to understand;
- distribute funds in an equitable manner;
- promote a similar quality and level of services throughout the state;
- distribute funds in a predictable manner, so that school districts can adequately estimate future funding levels;
- provide districts flexibility in the use of funds;
- reduce any existing formula incentives that encourage the over-identification of students classified as disabled with exceptional education needs;
- reduce the state and school district administrative costs associated with operating and maintaining a funding formula;
- be based on program results and outcomes;
- encourage program efficiencies and cost-effectiveness; and
- be closely linked to regular education financing, which could promote a higher level of integration between programs.

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APPENDIX I

Special Education Costs by School District*

School District	Special Education Costs FY 1992-93	Special Education Costs FY 1997-98	Percentage Change	Cost per Student FY 1992-93	Cost per Student FY 1997-98
Abbotsford	$216,206	$340,187	57.3%	$3,326	$5,077
Adams-Friendship Area	1,349,965	1,970,275	46.0%	4,981	5,678
Albany	425,122	555,827	30.7%	6,345	7,126
Algoma	598,354	918,023	53.4%	5,592	7,403
Alma	413,603	456,171	10.3%	5,825	6,517
Alma Center	170,876	255,429	49.5%	6,103	5,553
Almond-Bancroft	289,376	302,071	4.4%	4,823	6,165
Altoona	661,057	954,916	44.5%	4,623	5,650
Amery	934,193	1,633,996	74.9%	5,077	6,097
Antigo	2,963,125	3,497,379	18.0%	7,123	7,587
Appleton Area	10,985,305	14,112,339	28.5%	7,028	7,519
Arcadia	481,799	643,150	33.5%	4,818	6,184
Argyle	226,918	300,939	32.6%	7,091	5,189
Arrowhead UHS	749,181	1,186,837	58.4%	6,458	8,358
Ashland	1,590,728	2,032,341	27.8%	6,214	6,707
Ashwaubenon	1,906,478	2,844,769	49.2%	5,624	6,585
Athens	268,078	366,503	36.7%	2,914	4,118
Auburndale	674,038	741,429	10.0%	5,965	5,792
Augusta	440,322	564,734	28.3%	4,587	5,181
Baldwin-Woodville Area	777,486	1,310,267	68.5%	5,399	6,789
Bangor	371,167	563,352	51.8%	5,710	6,955
Baraboo	1,764,292	2,482,393	40.7%	5,445	6,381
Barneveld	115,067	357,387	210.6%	4,262	6,498
Barron Area	806,614	1,126,567	39.7%	6,505	5,748
Bayfield	358,518	387,327	8.0%	5,783	4,842
Beaver Dam	2,256,112	3,299,685	46.3%	5,906	7,432
Beecher-Dunbar-Pembine	314,622	364,790	15.9%	5,425	6,883
Belleville	707,067	918,445	29.9%	6,148	6,803
Belmont Community	244,402	370,670	51.7%	4,364	5,616
Beloit	7,318,259	9,691,074	32.4%	7,318	8,056
Beloit Turner	860,492	1,215,588	41.3%	5,552	8,104
Benton	235,115	231,138	-1.7%	4,798	5,136
Berlin Area	1,072,184	1,665,012	55.3%	7,714	7,500
Big Foot UHS	36,344	75,574	107.9%	826	1,303
Birchwood	258,878	363,878	40.6%	6,997	6,738
Black Hawk	307,427	587,918	91.2%	4,658	5,653
Black River Falls	986,398	1,449,094	46.9%	4,463	5,269
Blair-Taylor	656,135	723,801	10.3%	4,971	6,521
Bloomer	564,956	728,191	28.9%	4,870	5,826
Bonduel	498,095	663,588	33.2%	4,789	5,484
Boscobel Area	630,163	858,254	36.2%	6,118	4,961
Boulder Junction J1	248,491	194,384	-21.8%	7,765	5,890
Bowler	432,574	644,505	49.0%	4,754	7,494
Boyceville Community	618,224	905,909	46.5%	5,152	5,921
Brighton #1	76,147	168,223	120.9%	3,626	7,647
Brillion	276,934	587,834	112.3%	2,797	4,592
Bristol #1	217,865	339,651	55.9%	7,028	8,491
Brodhead	761,145	1,115,257	46.5%	5,556	6,410

School District	Special Education Costs			Cost per Student	
	FY 1992-93	FY 1997-98	Percentage Change	FY 1992-93	FY 1997-98
Brown Deer	1,180,278	1,495,061	26.7%	8,029	11,075
Bruce	385,074	534,403	38.8%	4,097	5,509
Burlington Area	25,744	23,369	-9.2%	67	55
Butternut	139,372	297,201	113.2%	5,807	7,249
Cadott Community	596,621	644,545	8.0%	5,327	4,637
Cambria-Friesland	296,526	359,192	21.1%	4,942	6,302
Cambridge	728,063	993,896	36.5%	6,118	8,015
Cameron	501,013	729,213	45.5%	5,629	6,752
Campbellsport	909,685	1,093,765	20.2%	4,437	5,159
Cashton	256,590	338,924	32.1%	4,934	5,059
Cassville	306,816	275,616	-10.2%	5,479	5,011
Cedar Grove-Belgium	342,522	574,910	67.8%	3,892	4,831
Cedarburg	2,162,114	2,286,870	5.8%	8,068	8,377
Central/Westosha UHS	511,596	521,185	1.9%	7,994	7,140
Chetek	439,742	701,353	59.5%	5,566	8,553
Chilton	305,767	601,581	96.7%	2,316	3,691
Chippewa Falls Area	2,536,534	3,644,118	43.7%	5,913	7,288
Clayton	139,044	264,235	90.0%	4,345	6,145
Clear Lake	338,873	472,686	39.5%	5,466	4,297
Clinton Community	966,680	1,452,254	50.2%	6,856	9,134
Clintonville	1,235,663	1,663,001	34.6%	5,774	7,844
Cochrane-Fountain City	309,947	475,836	53.5%	5,166	5,229
Colby	840,271	1,151,138	37.0%	6,002	7,726
Coleman	473,246	744,515	57.3%	4,930	5,206
Colfax	470,217	655,464	39.4%	5,665	7,048
Columbus	661,115	1,035,950	56.7%	5,375	6,771
Cornell	416,405	586,356	40.8%	5,408	7,065
Crandon	945,406	1,234,254	30.6%	6,901	7,260
Crivitz	495,821	644,430	30.0%	4,167	4,996
Cuba City	512,204	812,191	58.6%	4,925	6,061
Cudahy	2,782,384	3,083,355	10.8%	8,256	8,686
Cumberland	652,240	990,073	51.8%	6,096	6,972
D C Everest Area	2,667,199	3,747,692	40.5%	6,117	7,005
Darlington Community	517,975	685,481	32.3%	5,128	6,406
De Forest Area	2,115,135	3,240,433	53.2%	5,992	7,217
De Pere	891,404	1,242,122	39.3%	4,265	5,448
De Soto Area	461,220	571,341	23.9%	5,838	6,968
Deerfield Community	593,959	794,200	33.7%	6,123	6,847
Delavan-Darien	296,336	416,485	40.5%	1,372	1,482
Denmark	626,629	964,721	54.0%	3,622	4,194
Dodgeland	1,031,195	1,014,309	-1.6%	6,784	5,573
Dodgeville	1,072,612	1,346,420	25.5%	5,893	5,681
Dover #1	0	0	-	0	0
Drummond Area	427,912	619,355	44.7%	7,507	8,484
Durand	1,027,874	1,410,009	37.2%	6,155	7,268
East Troy Community	209,366	258,208	23.3%	1,903	2,369
Eau Claire Area	9,368,289	11,388,917	21.6%	7,274	8,277
Edgar	427,768	429,889	0.5%	4,753	4,830
Edgerton	1,672,982	2,392,488	43.0%	5,912	7,500
Elcho	437,022	506,496	15.9%	6,427	7,236
Eleva-Strum	319,616	416,531	30.3%	4,205	3,654
Elk Mound Area	513,312	732,512	42.7%	5,833	7,552

School District	Special Education Costs			Cost per Student	
	FY 1992-93	FY 1997-98	Percentage Change	FY 1992-93	FY 1997-98
Elkhart Lake-Glenbeulah	351,644	545,264	55.1%	3,702	5,193
Elkhorn Area	195,822	317,600	62.2%	1,518	1,620
Ellsworth Community	1,294,416	1,859,694	43.7%	6,223	8,453
Elmbrook	5,676,920	8,072,173	42.2%	10,875	11,615
Elmwood	374,659	311,704	-16.8%	7,493	6,494
Elroy-Kendall-Wilton	406,945	646,099	58.8%	4,845	5,522
Erin #2	190,195	236,457	24.3%	4,877	5,140
Evansville Community	1,080,241	1,378,670	27.6%	5,871	6,928
Fall Creek	472,839	651,382	37.8%	6,305	6,715
Fall River	188,644	328,837	74.3%	5,895	7,647
Fennimore Community	489,308	713,348	45.8%	7,091	7,133
Flambeau	710,694	874,430	23.0%	6,289	7,348
Florence	419,902	674,485	60.6%	4,999	7,843
Fond Du Lac	4,911,705	7,030,461	43.1%	5,691	7,009
Fontana J8	30,456	27,755	-8.9%	923	841
Fort Atkinson	1,730,548	2,185,072	26.3%	6,115	6,601
Fox Point J2	963,617	1,251,295	29.9%	20,075	15,260
Franklin	2,671,488	4,365,140	63.4%	9,679	12,877
Frederic	332,506	508,197	52.8%	5,636	6,123
Freedom Area	1,028,116	1,431,534	39.2%	6,549	8,521
Friess Lake	109,352	131,682	20.4%	5,207	4,703
Galesville-Ettrick-Tremp	828,733	1,142,169	37.8%	5,417	7,229
Geneva J4	896	6,472	622.3%	128	431
Genoa City J2	41,289	61,686	49.4%	1,214	2,373
Germantown	2,672,771	3,661,575	37.0%	7,127	8,718
Gibraltar Area	601,037	782,630	30.2%	8,971	9,429
Gillett	620,219	824,482	32.9%	5,084	5,354
Gilman	272,506	415,375	52.4%	4,467	5,850
Gilmanton	171,244	196,075	14.5%	6,116	5,602
Glendale-River Hills	1,284,980	1,381,549	7.5%	10,983	13,033
Glenwood City	485,460	697,268	43.6%	4,855	5,090
Glidden	175,779	265,554	51.1%	6,510	7,587
Goodman-Armstrong	168,089	194,557	15.7%	5,796	6,948
Grafton	1,671,357	2,185,219	30.7%	8,315	8,637
Granton Area	214,020	295,754	38.2%	5,096	5,013
Grantsburg	645,392	762,276	18.1%	4,191	5,605
Green Bay Area	20,158,754	27,925,432	38.5%	7,444	8,697
Green Lake	276,346	496,675	79.7%	6,580	7,884
Greendale	1,455,499	1,749,540	20.2%	7,503	7,707
Greenfield	3,164,363	3,614,370	14.2%	10,619	12,129
Greenwood	304,398	472,230	55.1%	5,248	5,556
Hamilton	2,492,174	3,102,670	24.5%	6,593	8,667
Hartford J1	1,532,185	2,114,775	38.0%	7,126	8,392
Hartford UHS	756,987	926,886	22.4%	8,505	6,717
Hartland-Lakeside J3	988,494	1,526,606	54.4%	6,256	8,481
Hayward Community	1,412,093	1,839,623	30.3%	6,630	7,214
Herman #22	58,172	92,267	58.6%	8,310	5,767
Highland	189,720	303,197	59.8%	8,624	8,195
Hilbert	214,412	236,720	10.4%	3,350	3,156
Hillsboro	224,165	357,333	59.4%	3,616	5,033
Holmen	1,388,232	2,512,653	81.0%	5,666	7,456
Horicon	894,593	1,478,965	65.3%	6,627	7,432

School District	Special Education Costs FY 1992-93	Special Education Costs FY 1997-98	Special Education Costs Percentage Change	Cost per Student FY 1992-93	Cost per Student FY 1997-98
Hortonville	967,146	1,512,724	56.4%	5,064	6,200
Howards Grove	276,702	816,733	195.2%	3,180	7,853
Howard-Suamico	1,529,369	2,201,184	43.9%	4,067	4,924
Hudson	2,455,641	3,603,872	46.8%	6,362	7,066
Hurley	703,604	1,117,462	58.8%	6,966	9,551
Hustisford	58,516	136,869	133.9%	900	1,690
Independence	247,090	287,397	16.3%	4,260	5,322
Iola-Scandinavia	295,069	440,318	49.2%	5,001	5,004
Iowa-Grant	504,540	691,469	37.0%	6,079	6,779
Ithaca	249,049	279,422	12.2%	6,074	5,702
Janesville	8,325,476	12,324,712	48.0%	6,429	7,470
Jefferson	1,669,694	2,000,635	19.8%	7,016	7,223
Johnson Creek	519,184	628,716	21.1%	6,410	7,064
Juda	207,746	235,848	13.5%	4,420	5,485
Kaukauna Area	2,683,727	3,722,797	38.7%	6,777	7,692
Kenosha	14,641,012	19,208,420	31.2%	7,501	7,550
Kettle Moraine	2,738,549	3,303,235	20.6%	6,631	6,998
Kewaskum	1,208,920	1,699,812	40.6%	5,520	6,666
Kewaunee	674,978	1,039,239	54.0%	5,315	6,415
Kickapoo Area	375,202	479,138	27.7%	4,690	5,915
Kiel Area	786,609	1,063,552	35.2%	5,619	5,627
Kimberly Area	1,379,735	2,270,637	64.6%	5,947	6,819
Kohler	250,286	433,066	73.0%	7,151	11,704
La Farge	323,679	477,575	47.5%	6,606	7,703
Lac Du Flambeau #1	677,013	795,901	17.6%	9,956	13,722
LaCrosse	7,615,968	9,270,007	21.7%	7,852	8,623
Ladysmith-Hawkins	856,255	1,206,289	40.9%	6,160	7,355
Lake Country	164,701	410,398	149.2%	4,706	7,600
Lake Geneva J1	219,652	343,489	56.4%	1,348	1,952
Lake Geneva-Genoa City	114,920	142,123	23.7%	2,873	3,024
Lake Holcombe	343,437	520,932	51.7%	4,293	5,988
Lake Mills Area	912,089	1,359,712	49.1%	6,469	7,905
Lakeland UHS	598,206	1,069,945	78.9%	6,647	8,699
Lancaster Community	1,163,723	1,370,846	17.8%	5,733	6,786
Laona	227,245	262,160	15.4%	5,543	5,958
Lena	257,780	455,680	76.8%	4,092	5,490
Linn J4	7,318	11,766	60.8%	1,220	981
Linn J6	28,126	30,531	8.6%	1,654	2,181
Little Chute Area	893,723	1,242,305	39.0%	5,656	7,622
Lodi	766,229	1,155,832	50.8%	5,212	5,137
Lomira	695,978	1,094,168	57.2%	6,052	7,872
Loyal	362,069	443,485	22.5%	4,764	5,343
Luck	369,149	561,186	52.0%	6,965	5,612
Luxemburg-Casco	830,937	1,316,288	58.4%	4,305	5,351
Madison Metropolitan	31,256,607	41,324,541	32.2%	10,933	11,810
Manawa	413,443	716,266	73.2%	5,301	5,153
Manitowoc	258,897	4,614,969	1,682.6%	567	7,641
Maple	634,041	925,853	46.0%	4,434	6,430
Maple Dale-Indian Hill	612,716	905,840	47.8%	12,504	13,128
Marathon City	276,975	464,416	67.7%	2,885	4,222
Marinette	1,680,324	2,417,446	43.9%	5,855	7,926
Marion	314,531	369,245	17.4%	4,194	5,351

School District	Special Education Costs			Cost per Student	
	FY 1992-93	FY 1997-98	Percentage Change	FY 1992-93	FY 1997-98
Markesan	415,460	566,092	36.3%	3,171	4,044
Marshall	518,477	1,123,856	116.8%	5,826	6,650
Marshfield	3,208,208	4,095,692	27.7%	6,870	7,340
Mauston	993,620	1,533,793	54.4%	7,702	7,036
Mayville	1,012,296	1,792,536	77.1%	7,389	9,742
Mc Farland	1,193,343	1,771,918	48.5%	6,058	6,351
Medford Area	1,092,014	1,833,042	67.9%	4,439	6,666
Mellen	378,089	526,642	39.3%	7,134	7,979
Melrose-Mindoro	433,353	525,666	21.3%	7,879	6,258
Menasha	2,203,198	2,989,008	35.7%	5,322	6,657
Menominee Indian	1,350,837	2,146,040	58.9%	6,963	7,375
Menomonee Falls	3,303,405	4,490,552	35.9%	8,762	9,913
Menomonie Area	2,096,204	3,070,810	46.5%	6,183	6,604
Mequon-Thiensville	2,727,059	3,900,533	43.0%	10,489	12,076
Mercer	185,783	208,295	12.1%	4,889	4,959
Merrill Area	2,129,477	2,723,008	27.9%	6,119	6,530
Merton J9	497,619	322,945	-35.1%	7,775	6,871
Middleton-Cross Plains	2,404,864	4,402,852	83.1%	6,500	7,113
Milton	1,762,262	2,235,355	26.8%	7,077	7,526
Milwaukee	101,433,385	130,066,339	28.2%	8,449	8,900
Mineral Point	537,828	698,229	29.8%	4,889	6,019
Minocqua J1	457,457	547,842	19.8%	5,382	8,836
Mishicot	0	691,005	-	0	5,007
Mondovi	457,358	619,394	35.4%	4,971	5,789
Monona Grove	1,433,678	2,378,517	65.9%	5,622	7,527
Monroe	1,867,838	3,091,555	65.5%	5,262	7,156
Montello	480,064	724,741	51.0%	5,648	6,969
Monticello	361,963	369,737	2.1%	6,350	8,216
Mosinee	1,358,940	1,848,736	36.0%	5,987	6,626
Mount Horeb Area	823,374	1,187,103	44.2%	4,574	5,791
Mukwonago	4,382,698	5,403,253	23.3%	7,232	8,469
Muskego-Norway	2,560,417	3,829,917	49.6%	8,052	8,845
Necedah Area	454,450	575,641	26.7%	4,887	6,468
Neenah	4,251,647	6,315,945	48.6%	6,039	7,483
Neillsville	711,065	904,371	27.2%	4,938	4,412
Nekoosa	846,822	1,067,927	26.1%	5,260	5,477
Neosho J3	211,289	325,478	54.0%	5,560	6,642
New Auburn	286,974	333,837	16.3%	4,484	4,071
New Berlin	5,023,495	6,677,669	32.9%	8,303	9,893
New Glarus	512,421	749,514	46.3%	6,655	7,348
New Holstein	497,881	822,609	65.2%	2,648	4,330
New Lisbon	467,936	585,697	25.2%	5,379	9,152
New London	1,443,555	1,732,873	20.0%	6,222	6,796
New Richmond	1,355,236	2,150,070	58.6%	5,718	6,636
Niagara	360,021	561,853	56.1%	7,500	7,203
Nicolet UHS	959,330	1,174,686	22.4%	12,459	12,365
Norris	344,777	626,543	81.7%	14,990	16,065
North Cape	0	0	-	0	0
North Crawford	291,333	537,694	84.6%	4,552	6,721
North Fond Du Lac	1,074,482	1,543,337	43.6%	6,175	8,388
North Lake	185,474	196,817	6.1%	6,396	7,570
Northern Ozaukee	809,150	1,031,839	27.5%	6,321	8,973

School District	Special Education Costs FY 1992-93	Special Education Costs FY 1997-98	Percentage Change	Cost per Student FY 1992-93	Cost per Student FY 1997-98
Northland Pines	956,356	1,341,064	40.2%	6,333	7,620
Northwood	420,146	495,617	18.0%	6,777	8,545
Norwalk-Ontario	285,263	373,340	30.9%	6,792	7,044
Norway J7	0	0	-	0	0
Oak Creek-Franklin	2,573,274	3,947,686	53.4%	7,050	7,943
Oakfield	353,117	535,454	51.6%	5,789	7,335
Oconomowoc Area	3,153,996	3,923,591	24.4%	6,233	7,108
Oconto	783,955	914,295	16.6%	4,694	4,375
Oconto Falls	1,029,981	1,511,531	46.8%	3,858	4,709
Omro	878,024	1,338,524	52.4%	5,557	6,659
Onalaska	1,474,641	1,870,405	26.8%	7,373	7,859
Oostburg	426,869	702,323	64.5%	4,105	6,954
Oregon	2,137,079	3,448,027	61.3%	7,220	9,003
Osceola	645,859	1,074,726	66.4%	5,167	6,141
Oshkosh Area	7,539,220	11,019,687	46.2%	7,020	8,242
Osseo-Fairchild	395,662	674,575	70.5%	3,325	4,113
Owen-Withee	414,417	425,573	2.7%	5,600	5,674
Palmyra-Eagle Area	850,013	1,156,301	36.0%	7,328	7,974
Pardeeville Area	566,469	549,771	-2.9%	6,225	5,138
Paris J1	195,024	167,335	-14.2%	9,751	11,156
Park Falls	462,935	715,241	54.5%	5,261	5,677
Parkview	876,787	1,068,376	21.9%	5,768	6,176
Pecatonica Area	310,583	440,758	41.9%	5,647	6,678
Pepin Area	247,525	327,242	32.2%	5,381	6,963
Peshtigo	679,496	816,367	20.1%	4,960	5,479
Pewaukee	1,638,757	2,212,354	35.0%	9,004	8,542
Phelps	153,753	153,993	0.2%	6,406	8,555
Phillips	445,770	699,059	56.8%	5,643	6,298
Pittsville	523,272	726,902	38.9%	4,714	7,269
Platteville	1,543,762	2,006,607	30.0%	6,007	6,558
Plum City	282,181	360,844	27.9%	6,271	6,561
Plymouth	1,204,878	2,533,265	110.3%	4,366	7,386
Port Edwards	235,208	365,319	55.3%	6,534	7,455
Port Washington-Saukville	2,418,468	2,692,801	11.3%	6,910	7,398
Portage Community	1,442,127	2,062,505	43.0%	6,409	6,231
Potosi	397,010	426,638	7.5%	5,926	6,183
Poynette	618,923	827,222	33.7%	5,526	6,618
Prairie Du Chien Area	922,603	1,084,682	17.6%	5,242	5,317
Prairie Farm	268,806	299,279	11.3%	6,892	5,647
Prentice	480,691	502,539	4.5%	6,243	8,518
Prescott	777,141	1,110,290	42.9%	6,476	7,257
Princeton	269,195	257,294	-4.4%	4,894	3,477
Pulaski Community	1,603,885	2,678,950	67.0%	4,676	6,834
Racine	22,824,661	29,497,309	29.2%	7,970	9,121
Randall J1	444,691	391,500	-12.0%	6,009	6,117
Randolph	247,219	383,859	55.3%	5,150	6,855
Random Lake	715,354	1,101,428	54.0%	4,556	5,620
Raymond #14	0	0	-	0	0
Reedsburg	1,371,671	2,304,721	68.0%	5,622	5,791
Reedsville	0	645,376	-	0	6,032
Rhinelander	2,667,510	2,830,116	6.1%	8,183	7,389
Rib Lake	296,671	456,596	53.9%	3,904	5,637

School District	Special Education Costs			Cost per Student	
	FY 1992-93	FY 1997-98	Percentage Change	FY 1992-93	FY 1997-98
Rice Lake Area	1,642,892	2,259,630	37.5%	5,055	6,191
Richfield J1	364,283	433,281	18.9%	6,746	9,628
Richland	1,589,618	2,146,394	35.0%	5,558	6,836
Richmond	105,400	122,389	16.1%	5,856	3,400
Rio Community	385,529	437,714	13.5%	5,931	5,759
Ripon	1,015,693	1,518,538	49.5%	5,130	6,574
River Falls	1,735,430	2,544,442	46.6%	5,440	6,749
River Ridge	362,946	558,226	53.8%	4,714	6,808
River Valley	1,185,631	1,635,118	37.9%	5,269	6,813
Riverdale	494,275	639,670	29.4%	4,189	4,505
Rosendale-Brandon	571,878	678,055	18.6%	5,552	6,919
Rosholt	266,244	338,038	27.0%	3,132	3,977
Rubicon J6	35,980	93,496	159.9%	2,399	10,388
Saint Croix Central	561,394	789,543	40.6%	5,558	6,635
Saint Croix Falls	597,076	800,345	34.0%	5,238	6,614
Saint Francis	1,296,279	1,445,719	11.5%	8,940	9,638
Salem #7	117,775	191,410	62.5%	4,206	5,037
Salem J2	710,135	830,972	17.0%	8,767	8,935
Sauk Prairie	1,681,207	2,371,719	41.1%	6,113	6,358
Seneca	193,193	249,406	29.1%	3,450	5,668
Sevastopol	578,583	683,722	18.2%	6,650	7,352
Seymour Community	1,083,838	1,459,582	34.7%	4,796	6,007
Sharon J11	65,107	65,704	0.9%	1,123	996
Shawano-Gresham	1,631,693	2,818,758	72.8%	6,715	7,808
Sheboygan Area	8,070,927	10,424,198	29.2%	6,771	8,306
Sheboygan Falls	1,509,360	2,710,425	79.6%	8,625	15,142
Shell Lake	434,302	625,747	44.1%	4,992	6,587
Shiocton	434,707	625,531	43.9%	5,055	6,015
Shorewood	1,294,628	1,913,870	47.8%	7,527	10,126
Shullsburg	332,785	478,322	43.7%	5,042	6,378
Silver Lake J1	413,585	542,239	31.1%	6,363	8,607
Siren	352,038	430,067	22.2%	5,254	5,309
Slinger	1,135,766	1,696,375	49.4%	5,736	6,377
Solon Springs	328,712	505,114	53.7%	8,884	8,561
Somerset	499,185	859,142	72.1%	5,673	7,220
South Milwaukee	2,214,813	3,110,273	40.4%	6,773	7,150
South Shore	436,590	426,633	-2.3%	8,238	9,275
Southern Door	1,067,022	1,412,528	32.4%	5,676	7,134
Southwestern Wisconsin	517,945	647,169	24.9%	6,474	6,537
Sparta Area	1,471,337	2,240,930	52.3%	5,429	7,092
Spencer	276,229	399,689	44.7%	3,069	4,078
Spooner	1,123,584	1,683,169	49.8%	5,590	6,653
Spring Valley	507,698	718,292	41.5%	6,117	6,974
Stanley-Boyd Area	645,069	944,961	46.5%	4,449	5,658
Stevens Point Area	5,794,922	8,339,149	43.9%	6,453	8,184
Stockbridge	169,332	281,170	66.0%	4,838	7,209
Stone Bank	271,883	260,824	-4.1%	8,239	7,671
Stoughton Area	2,536,211	3,507,116	38.3%	5,996	6,630
Stratford	294,853	392,775	33.2%	3,351	4,008
Sturgeon Bay	1,074,518	1,438,401	33.9%	5,904	7,376
Sun Prairie Area	3,395,550	5,228,649	54.0%	7,149	8,157
Superior	3,699,699	4,963,484	34.2%	5,555	8,019

School District	Special Education Costs			Cost per Student	
	FY 1992-93	FY 1997-98	Percentage Change	FY 1992-93	FY 1997-98
Suring	485,796	640,503	31.8%	4,858	5,043
Swallow	104,050	122,938	18.2%	5,781	6,470
Thorp	481,662	444,846	-7.6%	6,690	6,178
Three Lakes	527,368	756,239	43.4%	5,925	8,594
Tigerton	332,241	406,205	22.3%	5,537	5,642
Tomah Area	1,831,880	2,343,232	27.9%	4,425	6,974
Tomahawk	1,016,472	1,313,410	29.2%	6,558	7,772
Tomorrow River	375,174	660,040	75.9%	3,949	5,455
Tri-County Area	488,106	616,059	26.2%	5,484	7,001
Turtle Lake	225,486	461,272	104.6%	4,510	5,491
Twin Lakes #4	330,723	376,924	14.0%	6,360	7,391
Two Rivers	43,864	1,859,221	4,138.6%	222	6,990
Union Grove J1	0	0	-	0	0
Union Grove UHS	26,919	0	-100.0%	573	0
Unity	637,949	923,391	44.7%	5,104	6,412
Valders	0	884,665	-	0	5,529
Verona Area	1,713,705	3,297,240	92.4%	6,077	7,494
Viroqua Area	1,017,554	1,384,938	36.1%	5,622	6,925
Wabeno Area	442,386	596,208	34.8%	5,462	5,520
Walworth J1	47,330	65,427	38.2%	1,392	1,258
Washburn	585,958	751,262	28.2%	7,324	7,513
Washington	44,054	59,706	35.5%	2,753	3,980
Washington-Caldwell	0	0	-	0	0
Waterford J1	0	0	-	0	0
Waterford UHS	0	0	-	0	0
Waterloo	782,027	1,062,871	35.9%	5,626	7,647
Watertown	3,381,995	4,242,929	25.5%	6,479	7,303
Waukesha	11,233,160	14,414,578	28.3%	7,806	9,348
Waunakee Community	1,436,545	2,226,842	55.0%	5,936	7,448
Waupaca	1,523,754	1,924,350	26.3%	5,602	6,728
Waupun	1,682,581	2,539,112	50.9%	5,967	7,296
Wausau	6,389,619	9,454,243	48.0%	7,361	8,827
Wausaukee	401,230	533,767	33.0%	4,612	5,132
Wautoma Area	766,538	1,135,580	48.1%	5,636	5,706
Wauwatosa	5,410,401	6,826,567	26.2%	8,311	9,980
Wauzeka-Steuben	261,227	344,261	31.8%	5,805	4,989
Webster	555,049	764,892	37.8%	5,286	6,428
West Allis	7,719,959	9,226,554	19.5%	6,856	7,899
West Bend	4,568,321	5,941,857	30.1%	6,107	8,381
West DePere	1,044,216	1,234,652	18.2%	5,195	5,368
West Salem	724,314	1,348,698	86.2%	6,707	7,410
Westby Area	580,530	813,548	40.1%	5,048	5,811
Westfield	745,803	1,079,492	44.7%	5,484	5,215
Weston	265,212	356,093	34.3%	4,495	4,946
Weyauwega-Fremont	764,266	1,106,718	44.8%	5,164	6,627
Weyerhaeuser Area	125,046	187,447	49.9%	3,380	6,695
Wheatland J1	473,076	582,213	23.1%	6,480	8,317
White Lake	322,026	361,888	12.4%	5,279	7,096
Whitefish Bay	1,409,976	1,917,347	36.0%	8,343	11,620
Whitehall	415,774	625,390	50.4%	4,891	6,447
Whitewater	287,609	304,772	6.0%	1,616	1,411
Whitnall	1,661,844	2,591,196	55.9%	8,186	9,778

School District	Special Education Costs FY 1992-93	Special Education Costs FY 1997-98	Percentage Change	Cost per Student FY 1992-93	Cost per Student FY 1997-98
Wild Rose	299,123	367,333	22.8%	5,248	5,174
Williams Bay	22,990	39,703	72.7%	511	923
Wilmot Grade	92,898	145,722	56.9%	6,636	6,624
Wilmot UHS	467,345	638,780	36.7%	7,190	7,259
Winneconne Community	752,113	1,195,275	58.9%	5,571	6,640
Winter	491,816	614,129	24.9%	8,782	7,059
Wisconsin Dells	1,114,553	1,558,688	39.8%	5,021	5,469
Wisconsin Heights	839,143	1,196,282	42.6%	6,216	8,308
Wisconsin Rapids	3,702,496	5,311,696	43.5%	7,012	6,943
Wittenberg-Birnamwood	912,388	1,212,207	32.9%	6,042	7,529
Wonewoc-Union Center	202,112	324,624	60.6%	4,930	5,502
Woodruff J1	470,865	698,398	48.3%	6,115	10,122
Wrightstown Community	252,491	480,214	90.2%	2,428	3,936
Yorkville J2	10,867	0	-100.0%	302	0
All School Districts	$630,771,244	$863,457,340	36.9%	$6,634	$7,627

APPENDIX II

Special Education Enrollments by School District*

School District	Special Education Enrollments			Percentage of Total District Enrollment	
	FY 1992-93	FY 1997-98	Percentage Change	FY 1992-93	FY 1997-98
Abbotsford	65	67	3.1%	9.8%	10.5%
Adams-Friendship Area	271	347	28.0%	14.4%	16.8%
Albany	67	78	16.4%	14.6%	15.0%
Algoma	107	124	15.9%	14.3%	16.9%
Alma	28	46	64.3%	7.5%	11.2%
Alma Center	71	70	-1.4%	12.3%	12.4%
Almond-Bancroft	60	49	-18.3%	11.5%	10.1%
Altoona	143	169	18.2%	11.2%	12.2%
Amery	184	268	45.7%	10.3%	14.8%
Antigo	416	461	10.8%	13.0%	14.8%
Appleton Area	1,563	1,877	20.1%	11.5%	13.0%
Arcadia	100	104	4.0%	13.7%	12.5%
Argyle	32	58	81.3%	9.9%	15.3%
Arrowhead UHS	116	142	22.4%	7.4%	7.8%
Ashland	256	303	18.4%	11.0%	12.2%
Ashwaubenon	339	432	27.4%	11.4%	13.4%
Athens	92	89	-3.3%	19.0%	15.3%
Auburndale	113	128	13.3%	13.6%	13.9%
Augusta	96	109	13.5%	13.0%	15.3%
Baldwin-Woodville Area	144	193	34.0%	11.4%	15.2%
Bangor	65	81	24.6%	11.7%	12.7%
Baraboo	324	389	20.1%	11.8%	12.9%
Barneveld	27	55	103.7%	7.6%	13.3%
Barron Area	124	196	58.1%	7.7%	12.2%
Bayfield	62	80	29.0%	12.5%	15.9%
Beaver Dam	382	444	16.2%	11.8%	13.1%
Beecher-Dunbar-Pembine	58	53	-8.6%	18.1%	15.2%
Belleville	115	135	17.4%	17.5%	16.4%
Belmont Community	56	66	17.9%	12.3%	16.1%
Beloit	1,000	1,203	20.3%	14.1%	17.4%
Beloit Turner	155	150	-3.2%	15.8%	14.0%
Benton	49	45	-8.2%	15.0%	13.6%
Berlin Area	139	222	59.7%	7.9%	11.7%
Big Foot UHS	44	58	31.8%	11.0%	12.0%
Birchwood	37	54	45.9%	12.0%	16.5%
Black Hawk	66	104	57.6%	9.6%	15.7%
Black River Falls	221	275	24.4%	11.8%	13.9%
Blair-Taylor	132	111	-15.9%	18.5%	14.8%
Bloomer	116	125	7.8%	9.9%	10.9%
Bonduel	104	121	16.3%	12.4%	13.2%
Boscobel Area	103	173	68.0%	10.0%	16.4%
Boulder Junction J1	32	33	3.1%	13.0%	13.1%
Bowler	91	86	-5.5%	16.5%	15.1%
Boyceville Community	120	153	27.5%	12.9%	15.7%
Brighton #1	21	22	4.8%	14.6%	13.8%
Brillion	99	128	29.3%	12.8%	14.6%
Bristol #1	31	40	29.0%	7.3%	7.6%
Brodhead	137	174	27.0%	11.7%	14.3%

School District	Special Education Enrollments FY 1992-93	FY 1997-98	Percentage Change	Percentage of Total District Enrollment FY 1992-93	FY 1997-98
Brown Deer	147	135	-8.2%	8.1%	7.8%
Bruce	94	97	3.2%	12.1%	13.5%
Burlington Area	383	422	10.2%	11.7%	12.1%
Butternut	24	41	70.8%	8.3%	13.2%
Cadott Community	112	139	24.1%	10.9%	14.0%
Cambria-Friesland	60	57	-5.0%	10.7%	10.9%
Cambridge	119	124	4.2%	12.5%	11.6%
Cameron	89	108	21.3%	10.0%	11.9%
Campbellsport	205	212	3.4%	12.9%	12.9%
Cashton	52	67	28.8%	10.1%	12.2%
Cassville	56	55	-1.8%	15.1%	12.9%
Cedar Grove-Belgium	88	119	35.2%	12.4%	12.5%
Cedarburg	268	273	1.9%	10.9%	9.7%
Central/Westosha UHS	64	73	14.1%	8.2%	7.2%
Chetek	79	82	3.8%	7.0%	7.3%
Chilton	132	163	23.5%	10.9%	12.2%
Chippewa Falls Area	429	500	16.6%	9.9%	11.1%
Clayton	32	43	34.4%	8.4%	10.8%
Clear Lake	62	110	77.4%	8.8%	15.6%
Clinton Community	141	159	12.8%	11.5%	12.8%
Clintonville	214	212	-0.9%	12.2%	12.0%
Cochrane-Fountain City	60	91	51.7%	7.2%	11.7%
Colby	140	149	6.4%	10.6%	12.0%
Coleman	96	143	49.0%	10.2%	16.3%
Colfax	83	93	12.0%	10.0%	10.4%
Columbus	123	153	24.4%	10.5%	12.6%
Cornell	77	83	7.8%	12.3%	14.1%
Crandon	137	170	24.1%	15.2%	14.9%
Crivitz	119	129	8.4%	12.6%	13.4%
Cuba City	104	134	28.8%	11.9%	15.6%
Cudahy	337	355	5.3%	11.2%	12.1%
Cumberland	107	142	32.7%	9.6%	12.2%
D C Everest Area	436	535	22.7%	9.0%	10.9%
Darlington Community	101	107	5.9%	11.4%	11.3%
De Forest Area	353	449	27.2%	13.3%	14.8%
De Pere	209	228	9.1%	10.6%	9.2%
De Soto Area	79	82	3.8%	12.9%	12.8%
Deerfield Community	97	116	19.6%	15.3%	15.6%
Delavan-Darien	216	281	30.1%	9.6%	10.7%
Denmark	173	230	32.9%	11.1%	13.7%
Dodgeland	152	182	19.7%	17.3%	18.7%
Dodgeville	182	237	30.2%	14.7%	18.3%
Dover #1	13	9	-30.8%	14.4%	11.4%
Drummond Area	57	73	28.1%	10.8%	12.0%
Durand	167	194	16.2%	12.0%	14.7%
East Troy Community	110	109	-0.9%	6.6%	6.0%
Eau Claire Area	1,288	1,376	6.8%	11.5%	12.0%
Edgar	90	89	-1.1%	13.5%	12.8%
Edgerton	283	319	12.7%	23.4%	17.4%
Elcho	68	70	2.9%	16.0%	16.1%
Eleva-Strum	76	114	50.0%	11.8%	16.8%
Elk Mound Area	88	97	10.2%	10.5%	10.8%

School District	Special Education Enrollments FY 1992-93	FY 1997-98	Percentage Change	Percentage of Total District Enrollment FY 1992-93	FY 1997-98
Elkhart Lake-Glenbeulah	95	105	10.5%	12.3%	15.1%
Elkhorn Area	129	196	51.9%	7.2%	8.9%
Ellsworth Community	208	220	5.8%	10.9%	11.5%
Elmbrook	522	695	33.1%	7.7%	9.7%
Elmwood	50	48	-4.0%	11.1%	11.0%
Elroy-Kendall-Wilton	84	117	39.3%	7.9%	12.3%
Erin #2	39	46	17.9%	12.1%	13.1%
Evansville Community	184	199	8.2%	14.0%	13.0%
Fall Creek	75	97	29.3%	9.8%	11.6%
Fall River	32	43	34.4%	9.3%	10.2%
Fennimore Community	69	100	44.9%	7.0%	11.0%
Flambeau	113	119	5.3%	16.2%	17.0%
Florence	84	86	2.4%	8.5%	9.0%
Fond Du Lac	863	1,003	16.2%	11.5%	13.4%
Fontana J8	33	33	0.0%	12.4%	11.3%
Fort Atkinson	283	331	17.0%	11.2%	12.8%
Fox Point J2	48	82	70.8%	6.8%	8.8%
Franklin	276	339	22.8%	8.3%	8.9%
Frederic	59	83	40.7%	8.7%	11.9%
Freedom Area	157	168	7.0%	12.2%	11.3%
Friess Lake	21	28	33.3%	10.7%	11.2%
Galesville-Ettrick-Tremp	153	158	3.3%	10.8%	10.9%
Geneva J4	7	15	114.3%	7.6%	13.4%
Genoa City J2	34	26	-23.5%	7.9%	5.7%
Germantown	375	420	12.0%	11.8%	11.7%
Gibraltar Area	67	83	23.9%	9.3%	11.1%
Gillett	122	154	26.2%	14.6%	17.8%
Gilman	61	71	16.4%	9.5%	10.3%
Gilmanton	28	35	25.0%	10.9%	15.5%
Glendale-River Hills	117	106	-9.4%	8.9%	8.7%
Glenwood City	100	137	37.0%	12.2%	15.7%
Glidden	27	35	29.6%	8.4%	11.7%
Goodman-Armstrong	29	28	-3.4%	12.7%	11.1%
Grafton	201	253	25.9%	9.8%	12.5%
Granton Area	42	59	40.5%	10.8%	14.8%
Grantsburg	154	136	-11.7%	15.7%	13.4%
Green Bay Area	2,708	3,211	18.6%	14.3%	16.1%
Green Lake	42	63	50.0%	10.9%	15.3%
Greendale	194	227	17.0%	8.1%	10.1%
Greenfield	298	298	0.0%	9.5%	9.4%
Greenwood	58	85	46.6%	9.3%	14.8%
Hamilton	378	358	-5.3%	12.7%	10.3%
Hartford J1	215	252	17.2%	13.6%	16.3%
Hartford UHS	89	138	55.1%	6.6%	8.5%
Hartland-Lakeside J3	158	180	13.9%	11.9%	13.5%
Hayward Community	213	255	19.7%	10.9%	12.4%
Herman #22	7	16	128.6%	5.1%	13.1%
Highland	22	37	68.2%	5.7%	9.2%
Hilbert	64	75	17.2%	11.7%	13.9%
Hillsboro	62	71	14.5%	10.0%	10.7%
Holmen	245	337	37.6%	10.1%	11.9%
Horicon	135	199	47.4%	12.7%	17.1%

School District	Special Education Enrollments FY 1992-93	FY 1997-98	Percentage Change	Percentage of Total District Enrollment FY 1992-93	FY 1997-98
Hortonville	191	244	27.7%	10.7%	10.1%
Howards Grove	87	104	19.5%	8.9%	10.1%
Howard-Suamico	376	447	18.9%	11.9%	11.3%
Hudson	386	510	32.1%	11.4%	13.2%
Hurley	101	117	15.8%	12.1%	14.4%
Hustisford	65	81	24.6%	14.3%	17.4%
Independence	58	54	-6.9%	15.3%	13.9%
Iola-Scandinavia	59	88	49.2%	8.2%	11.3%
Iowa-Grant	83	102	22.9%	9.3%	9.9%
Ithaca	41	49	19.5%	11.7%	13.2%
Janesville	1,295	1,650	27.4%	13.0%	15.7%
Jefferson	238	277	16.4%	14.2%	15.8%
Johnson Creek	81	89	9.9%	15.6%	15.4%
Juda	47	43	-8.5%	15.8%	14.9%
Kaukauna Area	396	484	22.2%	12.2%	13.6%
Kenosha	1,952	2,544	30.3%	11.5%	13.1%
Kettle Moraine	413	472	14.3%	10.7%	11.1%
Kewaskum	219	255	16.4%	12.5%	13.1%
Kewaunee	127	162	27.6%	11.5%	14.3%
Kickapoo Area	80	81	1.3%	14.2%	15.6%
Kiel Area	140	189	35.0%	9.8%	12.5%
Kimberly Area	232	333	43.5%	11.4%	12.1%
Kohler	35	37	5.7%	7.2%	8.5%
La Farge	49	62	26.5%	14.8%	19.0%
Lac Du Flambeau #1	68	58	-14.7%	16.8%	13.0%
LaCrosse	970	1,075	10.8%	12.2%	13.5%
Ladysmith-Hawkins	139	164	18.0%	10.8%	13.0%
Lake Country	35	54	54.3%	11.0%	11.2%
Lake Geneva J1	163	176	8.0%	12.0%	11.3%
Lake Geneva-Genoa City	40	47	17.5%	5.1%	4.8%
Lake Holcombe	80	87	8.8%	16.1%	17.0%
Lake Mills Area	141	172	22.0%	12.4%	13.6%
Lakeland UHS	90	123	36.7%	12.0%	13.7%
Lancaster Community	203	202	-0.5%	15.6%	16.1%
Laona	41	44	7.3%	12.0%	13.2%
Lena	63	83	31.7%	13.0%	17.7%
Linn J4	6	12	100.0%	9.0%	17.1%
Linn J6	17	14	-17.6%	12.7%	13.2%
Little Chute Area	158	163	3.2%	12.8%	12.0%
Lodi	147	225	53.1%	11.4%	14.5%
Lomira	115	139	20.9%	12.1%	13.1%
Loyal	76	83	9.2%	12.5%	13.0%
Luck	53	100	88.7%	8.2%	15.4%
Luxemburg-Casco	193	246	27.5%	11.4%	13.5%
Madison Metropolitan	2,859	3,499	22.4%	11.8%	13.8%
Manawa	78	139	78.2%	8.2%	13.7%
Manitowoc	457	604	32.2%	8.8%	10.5%
Maple	143	144	0.7%	10.7%	10.7%
Maple Dale-Indian Hill	49	69	40.8%	7.8%	10.6%
Marathon City	96	110	14.6%	13.5%	14.4%
Marinette	287	305	6.3%	9.7%	10.7%
Marion	75	69	-8.0%	11.0%	9.4%

School District	Special Education Enrollments FY 1992-93	Special Education Enrollments FY 1997-98	Special Education Enrollments Percentage Change	Percentage of Total District Enrollment FY 1992-93	Percentage of Total District Enrollment FY 1997-98
Markesan	131	140	6.9%	10.7%	12.5%
Marshall	89	169	89.9%	10.0%	15.6%
Marshfield	467	558	19.5%	11.1%	13.0%
Mauston	129	218	69.0%	8.4%	13.1%
Mayville	137	184	34.3%	12.4%	14.8%
Mc Farland	197	279	41.6%	10.5%	14.0%
Medford Area	246	275	11.8%	10.2%	10.9%
Mellen	53	66	24.5%	11.3%	17.9%
Melrose-Mindoro	55	84	52.7%	7.6%	11.0%
Menasha	414	449	8.5%	12.1%	12.3%
Menominee Indian	194	291	50.0%	18.5%	26.3%
Menomonee Falls	377	453	20.2%	10.3%	11.2%
Menomonie Area	339	465	37.2%	10.9%	13.7%
Mequon-Thiensville	260	323	24.2%	6.7%	7.6%
Mercer	38	42	10.5%	17.8%	17.2%
Merrill Area	348	417	19.8%	10.1%	12.2%
Merton J9	64	47	-26.6%	11.4%	5.9%
Middleton-Cross Plains	370	619	67.3%	8.4%	12.7%
Milton	249	297	19.3%	9.6%	10.4%
Milwaukee	12,006	14,614	21.7%	12.7%	14.4%
Mineral Point	110	116	5.5%	14.1%	14.3%
Minocqua J1	85	62	-27.1%	12.6%	8.7%
Mishicot	63	138	119.0%	6.8%	12.8%
Mondovi	92	107	16.3%	11.5%	9.9%
Monona Grove	255	316	23.9%	12.8%	12.3%
Monroe	355	432	21.7%	13.4%	15.2%
Montello	85	104	22.4%	9.4%	11.9%
Monticello	57	45	-21.1%	12.4%	10.3%
Mosinee	227	279	22.9%	12.4%	13.8%
Mount Horeb Area	180	205	13.9%	11.4%	11.2%
Mukwonago	606	638	5.3%	12.3%	12.6%
Muskego-Norway	318	433	36.2%	8.3%	9.9%
Necedah Area	93	89	-4.3%	15.7%	13.1%
Neenah	704	844	19.9%	11.1%	12.9%
Neillsville	144	205	42.4%	10.6%	15.7%
Nekoosa	161	195	21.1%	10.8%	13.6%
Neosho J3	38	49	28.9%	13.4%	19.8%
New Auburn	64	82	28.1%	16.9%	23.6%
New Berlin	605	675	11.6%	13.2%	14.3%
New Glarus	77	102	32.5%	12.4%	15.1%
New Holstein	188	190	1.1%	12.7%	13.7%
New Lisbon	87	64	-26.4%	12.3%	9.2%
New London	232	255	9.9%	9.5%	10.2%
New Richmond	237	324	36.7%	10.1%	13.5%
Niagara	48	78	62.5%	7.5%	12.5%
Nicolet UHS	77	95	23.4%	6.3%	7.1%
Norris	23	39	69.6%	35.4%	41.1%
North Cape	16	24	50.0%	12.7%	15.6%
North Crawford	64	80	25.0%	9.3%	11.2%
North Fond Du Lac	174	184	5.7%	13.9%	14.4%
North Lake	29	26	-10.3%	11.5%	7.0%
Northern Ozaukee	128	115	-10.2%	15.4%	12.4%

School District	Special Education Enrollments			Percentage of Total District Enrollment	
	FY 1992-93	FY 1997-98	Percentage Change	FY 1992-93	FY 1997-98
Northland Pines	151	176	16.6%	10.4%	10.6%
Northwood	62	58	-6.5%	16.3%	14.9%
Norwalk-Ontario	42	53	26.2%	9.8%	10.5%
Norway J7	13	11	-15.4%	11.2%	8.8%
Oak Creek-Franklin	365	497	36.2%	8.8%	10.4%
Oakfield	61	73	19.7%	9.3%	11.2%
Oconomowoc Area	506	552	9.1%	11.9%	13.0%
Oconto	167	209	25.1%	13.0%	15.0%
Oconto Falls	267	321	20.2%	14.5%	16.5%
Omro	158	201	27.2%	13.8%	16.1%
Onalaska	200	238	19.0%	7.9%	8.7%
Oostburg	104	101	-2.9%	10.7%	10.5%
Oregon	296	383	29.4%	10.7%	11.8%
Osceola	125	175	40.0%	9.2%	10.5%
Oshkosh Area	1,074	1,337	24.5%	11.3%	12.5%
Osseo-Fairchild	119	164	37.8%	13.0%	16.5%
Owen-Withee	74	75	1.4%	9.9%	11.6%
Palmyra-Eagle Area	116	145	25.0%	8.8%	11.3%
Pardeeville Area	91	107	17.6%	10.4%	10.6%
Paris J1	20	15	-25.0%	19.2%	8.9%
Park Falls	88	126	43.2%	9.2%	12.5%
Parkview	152	173	13.8%	13.5%	13.8%
Pecatonica Area	55	66	20.0%	10.4%	11.8%
Pepin Area	46	47	2.2%	12.0%	12.8%
Peshtigo	137	149	8.8%	12.8%	13.1%
Pewaukee	182	259	42.3%	11.3%	13.3%
Phelps	24	18	-25.0%	11.3%	8.3%
Phillips	79	111	40.5%	6.2%	8.9%
Pittsville	111	100	-9.9%	13.1%	12.1%
Platteville	257	306	19.1%	14.0%	16.8%
Plum City	45	55	22.2%	13.1%	16.3%
Plymouth	276	343	24.3%	11.2%	13.3%
Port Edwards	36	49	36.1%	8.2%	9.7%
Port Washington-Saukville	350	364	4.0%	13.1%	13.2%
Portage Community	225	331	47.1%	9.1%	12.7%
Potosi	67	69	3.0%	14.7%	16.4%
Poynette	112	125	11.6%	8.2%	11.0%
Prairie Du Chien Area	176	204	15.9%	14.4%	15.7%
Prairie Farm	39	53	35.9%	8.9%	12.9%
Prentice	77	59	-23.4%	12.1%	9.9%
Prescott	120	153	27.5%	10.8%	13.1%
Princeton	55	74	34.5%	11.8%	14.7%
Pulaski Community	343	392	14.3%	12.2%	12.3%
Racine	2,864	3,234	12.9%	12.6%	14.7%
Randall J1	74	64	-13.5%	12.3%	9.3%
Randolph	48	56	16.7%	8.8%	11.0%
Random Lake	157	196	24.8%	13.6%	17.4%
Raymond #14	49	58	18.4%	14.8%	14.7%
Reedsburg	244	398	63.1%	11.3%	16.0%
Reedsville	73	107	46.6%	9.7%	14.8%
Rhinelander	326	383	17.5%	9.8%	11.1%
Rib Lake	76	81	6.6%	11.5%	12.4%

School District	Special Education Enrollments FY 1992-93	Special Education Enrollments FY 1997-98	Percentage Change	Percentage of Total District Enrollment FY 1992-93	Percentage of Total District Enrollment FY 1997-98
Rice Lake Area	325	365	12.3%	11.4%	12.6%
Richfield J1	54	45	-16.7%	11.5%	10.1%
Richland	286	314	9.8%	15.7%	17.3%
Richmond	18	36	100.0%	8.0%	11.6%
Rio Community	65	76	16.9%	11.6%	13.4%
Ripon	198	231	16.7%	11.7%	13.9%
River Falls	319	377	18.2%	11.5%	13.1%
River Ridge	77	82	6.5%	10.4%	10.9%
River Valley	225	240	6.7%	14.3%	14.9%
Riverdale	118	142	20.3%	12.4%	14.0%
Rosendale-Brandon	103	98	-4.9%	9.3%	9.0%
Rosholt	85	85	0.0%	11.8%	10.6%
Rubicon J6	15	9	-40.0%	14.4%	6.1%
Saint Croix Central	101	119	17.8%	10.2%	11.9%
Saint Croix Falls	114	121	6.1%	10.6%	11.2%
Saint Francis	145	150	3.4%	11.3%	11.3%
Salem #7	28	38	35.7%	15.6%	12.6%
Salem J2	81	93	14.8%	8.3%	8.4%
Sauk Prairie	275	373	35.6%	12.2%	14.7%
Seneca	56	44	-21.4%	12.3%	10.0%
Sevastopol	87	93	6.9%	13.4%	13.9%
Seymour Community	226	243	7.5%	9.1%	10.0%
Sharon J11	58	66	13.8%	18.3%	23.5%
Shawano-Gresham	243	361	48.6%	9.8%	12.4%
Sheboygan Area	1,192	1,255	5.3%	12.2%	12.3%
Sheboygan Falls	175	179	2.3%	10.3%	10.4%
Shell Lake	87	95	9.2%	14.0%	15.4%
Shiocton	86	104	20.9%	10.6%	12.0%
Shorewood	172	189	9.9%	7.7%	8.2%
Shullsburg	66	75	13.6%	13.5%	15.0%
Silver Lake J1	65	63	-3.1%	12.8%	10.2%
Siren	67	81	20.9%	12.4%	15.7%
Slinger	198	266	34.3%	8.8%	9.8%
Solon Springs	37	59	59.5%	10.1%	15.6%
Somerset	88	119	35.2%	10.1%	11.3%
South Milwaukee	327	435	33.0%	9.5%	12.1%
South Shore	53	46	-13.2%	14.1%	14.5%
Southern Door	188	198	5.3%	13.3%	14.8%
Southwestern Wi	80	99	23.8%	11.1%	15.1%
Sparta Area	271	316	16.6%	9.9%	11.0%
Spencer	90	98	8.9%	11.0%	10.9%
Spooner	201	253	25.9%	11.8%	14.3%
Spring Valley	83	103	24.1%	11.3%	14.1%
Stanley-Boyd Area	145	167	15.2%	12.2%	13.9%
Stevens Point Area	898	1,019	13.5%	10.8%	12.2%
Stockbridge	35	39	11.4%	12.8%	14.2%
Stone Bank	33	34	3.0%	12.6%	10.7%
Stoughton Area	423	529	25.1%	13.6%	15.2%
Stratford	88	98	11.4%	11.1%	12.3%
Sturgeon Bay	182	195	7.1%	11.8%	13.2%
Sun Prairie Area	475	641	34.9%	11.5%	14.1%
Superior	666	619	-7.1%	11.8%	11.1%

School District	Special Education Enrollments FY 1992-93	Special Education Enrollments FY 1997-98	Special Education Enrollments Percentage Change	Percentage of Total District Enrollment FY 1992-93	Percentage of Total District Enrollment FY 1997-98
Suring	100	127	27.0%	15.7%	17.6%
Swallow	18	19	5.6%	6.2%	6.9%
Thorp	72	72	0.0%	10.7%	10.9%
Three Lakes	89	88	-1.1%	12.2%	11.2%
Tigerton	60	72	20.0%	14.4%	17.2%
Tomah Area	414	336	-18.8%	13.6%	10.4%
Tomahawk	155	169	9.0%	10.0%	9.7%
Tomorrow River	95	121	27.4%	10.2%	12.8%
Tri-County Area	89	88	-1.1%	11.1%	10.7%
Turtle Lake	50	84	68.0%	8.3%	13.8%
Twin Lakes #4	52	51	-1.9%	14.9%	13.4%
Two Rivers	198	266	34.3%	8.7%	11.4%
Union Grove J1	73	54	-26.0%	12.7%	9.3%
Union Grove UHS	47	80	70.2%	8.0%	12.9%
Unity	125	144	15.2%	9.9%	11.9%
Valders	80	160	100.0%	7.8%	14.5%
Verona Area	282	440	56.0%	8.9%	11.2%
Viroqua Area	181	200	10.5%	12.8%	15.2%
Wabeno Area	81	108	33.3%	15.1%	17.1%
Walworth J1	34	52	52.9%	9.0%	11.2%
Washburn	80	100	25.0%	10.0%	12.0%
Washington	16	15	-6.3%	14.5%	12.8%
Washington-Caldwell	20	27	35.0%	10.3%	12.1%
Waterford J1	115	136	18.3%	9.8%	10.1%
Waterford UHS	59	61	3.4%	8.7%	7.1%
Waterloo	139	139	0.0%	17.3%	16.0%
Watertown	522	581	11.3%	14.9%	15.8%
Waukesha	1,439	1,542	7.2%	11.8%	11.7%
Waunakee Community	242	299	23.6%	12.8%	11.6%
Waupaca	272	286	5.1%	10.7%	10.2%
Waupun	282	348	23.4%	11.7%	13.9%
Wausau	868	1,071	23.4%	9.8%	11.4%
Wausaukee	87	104	19.5%	11.4%	13.2%
Wautoma Area	136	199	46.3%	8.7%	11.4%
Wauwatosa	651	684	5.1%	9.4%	9.5%
Wauzeka-Steuben	45	69	53.3%	12.2%	17.4%
Webster	105	119	13.3%	15.2%	15.1%
West Allis	1,126	1,168	3.7%	12.3%	12.8%
West Bend	748	709	-5.2%	11.1%	10.3%
West DePere	201	230	14.4%	12.6%	12.6%
West Salem	108	182	68.5%	8.3%	12.1%
Westby Area	115	140	21.7%	9.1%	11.1%
Westfield	136	207	52.2%	9.8%	13.6%
Weston	59	72	22.0%	14.7%	18.3%
Weyauwega-Fremont	148	167	12.8%	13.5%	14.3%
Weyerhaeuser Area	37	28	-24.3%	15.8%	12.2%
Wheatland J1	73	70	-4.1%	14.0%	13.1%
White Lake	61	51	-16.4%	21.0%	16.9%
Whitefish Bay	169	165	-2.4%	6.3%	5.7%
Whitehall	85	97	14.1%	11.7%	12.3%
Whitewater	178	216	21.3%	8.8%	10.0%
Whitnall	203	265	30.5%	8.6%	10.4%

School District	Special Education Enrollments			Percentage of Total District Enrollment	
	FY 1992-93	FY 1997-98	Percentage Change	FY 1992-93	FY 1997-98
Wild Rose	57	71	24.6%	7.8%	9.3%
Williams Bay	45	43	-4.4%	11.2%	8.4%
Wilmot Grade	14	22	57.1%	10.4%	16.9%
Wilmot UHS	65	88	35.4%	9.7%	9.6%
Winneconne Community	135	180	33.3%	9.3%	10.9%
Winter	56	87	55.4%	10.8%	19.2%
Wisconsin Dells	222	285	28.4%	14.0%	16.5%
Wisconsin Heights	135	144	6.7%	13.3%	11.8%
Wisconsin Rapids	528	765	44.9%	8.9%	12.5%
Wittenberg-Birnamwood	151	161	6.6%	10.1%	10.7%
Wonewoc-Union Center	41	59	43.9%	8.6%	12.8%
Woodruff J1	77	69	-10.4%	16.6%	11.3%
Wrightstown Community	104	122	17.3%	14.5%	13.8%
Yorkville J2	36	32	-11.1%	10.7%	9.0%
All School Districts	95,084	113,211	19.1%	11.5%	12.8%

* Enrollment figures represent the number of students receiving special education services on December 1, 1992 and December 1, 1997.

APPENDIX III

Special Education Funding Proportions by School District for FY 1997-98

School District	State General Aid Funding	+ State Categorical Aid Funding	+ State School Levy Tax Credit	= Total State Support	Local Funding	Federal Funding
Abbotsford	55.0%	30.2%	3.2%	88.4%	11.6%	0.0%
Adams-Friendship Area	36.3%	31.7%	4.8%	72.8%	20.8%	6.4%
Albany	47.2%	32.6%	4.1%	83.9%	16.1%	0.0%
Algoma	44.4%	29.5%	4.4%	78.3%	16.7%	5.0%
Alma	51.6%	26.6%	3.6%	81.8%	11.4%	6.8%
Alma Center	46.3%	30.5%	2.3%	79.1%	12.0%	8.9%
Almond-Bancroft	46.4%	31.4%	4.4%	82.2%	17.8%	0.0%
Altoona	50.3%	30.6%	3.1%	84.0%	16.0%	0.0%
Amery	45.9%	31.1%	3.5%	80.5%	11.5%	8.0%
Antigo	44.7%	31.4%	3.1%	79.2%	14.7%	6.1%
Appleton Area	38.9%	31.3%	5.3%	75.5%	17.6%	6.9%
Arcadia	41.1%	30.6%	4.9%	76.6%	23.4%	0.0%
Argyle	50.6%	31.3%	5.2%	87.1%	12.9%	0.0%
Arrowhead UHS	29.4%	29.3%	7.1%	65.8%	34.2%	0.0%
Ashland	52.0%	30.1%	2.6%	84.7%	8.5%	6.8%
Ashwaubenon	31.6%	31.4%	6.3%	69.3%	25.1%	5.6%
Athens	55.5%	28.0%	3.9%	87.4%	12.6%	0.0%
Auburndale	52.9%	33.8%	2.8%	89.5%	9.4%	1.1%
Augusta	54.8%	31.1%	3.4%	89.3%	10.7%	0.0%
Baldwin-Woodville Area	46.4%	32.6%	3.5%	82.5%	13.5%	4.0%
Bangor	49.3%	32.4%	3.3%	85.0%	10.6%	4.4%
Baraboo	38.8%	31.9%	4.2%	74.9%	18.7%	6.4%
Barneveld	43.6%	32.2%	4.5%	80.3%	19.7%	0.0%
Barron Area	55.1%	32.9%	3.3%	91.3%	8.7%	0.0%
Bayfield	31.4%	31.7%	6.0%	69.1%	23.3%	7.6%
Beaver Dam	39.1%	28.9%	4.6%	72.6%	22.5%	4.9%
Beecher-Dunbar-Pembine	27.1%	31.9%	6.2%	65.2%	34.8%	0.0%
Belleville	35.4%	29.8%	4.5%	69.7%	23.9%	6.4%
Belmont Community	47.4%	31.8%	5.1%	84.3%	15.7%	0.0%
Beloit	47.3%	31.9%	2.8%	82.0%	11.7%	6.3%
Beloit Turner	38.0%	31.1%	4.5%	73.6%	21.0%	5.4%
Benton	58.1%	30.0%	2.8%	90.9%	9.1%	0.0%
Berlin Area	50.4%	31.6%	3.9%	85.9%	14.1%	0.0%
Big Foot UHS	5.6%	16.4%	13.3%	35.3%	64.7%	0.0%
Birchwood	20.4%	31.9%	8.5%	60.8%	39.2%	0.0%
Black Hawk	49.3%	33.8%	3.7%	86.8%	13.2%	0.0%
Black River Falls	47.1%	30.0%	3.7%	80.8%	11.9%	7.3%
Blair-Taylor	53.2%	32.2%	3.3%	88.7%	10.6%	0.7%
Bloomer	50.8%	30.2%	3.7%	84.7%	15.3%	0.0%
Bonduel	46.2%	30.1%	4.7%	81.0%	19.0%	0.0%
Boscobel Area	51.1%	31.2%	2.5%	84.8%	7.2%	8.0%
Boulder Junction J1	1.7%	28.5%	10.0%	40.2%	59.8%	0.0%
Bowler	60.1%	30.8%	2.3%	93.2%	6.7%	0.1%
Boyceville Community	51.5%	29.5%	2.4%	83.4%	8.8%	7.8%
Brighton #1	29.8%	34.4%	6.5%	70.7%	29.3%	0.0%

School District	State General Aid Funding	+ State Categorical Aid Funding	+ State School Levy Tax Credit	= Total State Support	Local Funding	Federal Funding
Brillion	56.3%	21.9%	5.5%	83.7%	16.3%	0.0%
Bristol #1	32.8%	30.5%	8.5%	71.8%	28.2%	0.0%
Brodhead	44.5%	32.5%	3.8%	80.8%	14.7%	4.5%
Brown Deer	11.2%	33.6%	9.4%	54.2%	45.8%	0.0%
Bruce	52.2%	30.9%	3.0%	86.1%	13.9%	0.0%
Burlington Area	37.7%	34.7%	6.6%	79.0%	21.0%	0.0%
Butternut	49.0%	28.9%	3.2%	81.1%	14.4%	4.5%
Cadott Community	58.6%	30.8%	2.8%	92.2%	7.8%	0.0%
Cambria-Friesland	48.0%	30.8%	4.1%	82.9%	17.1%	0.0%
Cambridge	37.0%	32.9%	4.6%	74.5%	22.3%	3.2%
Cameron	58.4%	30.1%	2.6%	91.1%	8.9%	0.0%
Campbellsport	41.8%	33.9%	4.9%	80.6%	19.4%	0.0%
Cashton	46.4%	28.5%	3.3%	78.2%	12.9%	8.9%
Cassville	48.0%	31.3%	4.6%	83.9%	16.1%	0.0%
Cedar Grove-Belgium	37.4%	30.0%	5.5%	72.9%	17.7%	9.4%
Cedarburg	21.8%	32.0%	7.8%	61.6%	32.8%	5.6%
Central/Westosha UHS	32.1%	30.3%	8.4%	70.8%	29.2%	0.0%
Chetek	48.3%	32.9%	4.0%	85.2%	14.8%	0.0%
Chilton	50.3%	32.8%	4.1%	87.2%	12.8%	0.0%
Chippewa Falls Area	43.1%	30.0%	4.2%	77.3%	16.1%	6.6%
Clayton	55.7%	32.4%	2.6%	90.7%	8.7%	0.6%
Clear Lake	54.1%	32.1%	2.9%	89.1%	10.9%	0.0%
Clinton Community	44.1%	32.5%	4.6%	81.2%	18.8%	0.0%
Clintonville	47.2%	31.1%	3.5%	81.8%	12.8%	5.4%
Cochrane-Fountain City	48.8%	33.9%	3.9%	86.6%	13.4%	0.0%
Colby	51.0%	30.7%	2.8%	84.5%	10.1%	5.4%
Coleman	43.0%	31.8%	4.1%	78.9%	14.3%	6.8%
Colfax	53.8%	33.5%	3.0%	90.3%	9.7%	0.0%
Columbus	37.0%	31.6%	5.8%	74.4%	24.7%	0.9%
Cornell	57.5%	29.7%	2.6%	89.8%	10.2%	0.0%
Crandon	41.8%	30.7%	4.3%	76.8%	16.6%	6.6%
Crivitz	39.0%	33.0%	6.0%	78.0%	22.0%	0.0%
Cuba City	50.1%	34.1%	4.0%	88.2%	11.8%	0.0%
Cudahy	42.0%	32.3%	4.9%	79.2%	15.8%	5.0%
Cumberland	45.9%	32.9%	4.0%	82.8%	17.2%	0.0%
D C Everest Area	44.6%	30.5%	3.9%	79.0%	13.5%	7.5%
Darlington Community	49.2%	32.4%	3.9%	85.5%	13.5%	1.0%
De Forest Area	35.6%	31.4%	5.1%	72.1%	22.3%	5.6%
De Pere	42.4%	32.9%	5.2%	80.5%	18.0%	1.5%
De Soto Area	42.2%	28.2%	4.4%	74.8%	19.0%	6.2%
Deerfield Community	39.5%	30.4%	4.4%	74.3%	20.0%	5.7%
Delavan-Darien	36.7%	31.5%	7.1%	75.3%	24.7%	0.0%
Denmark	48.1%	33.8%	3.7%	85.6%	14.4%	0.0%
Dodgeland	44.8%	31.9%	4.6%	81.3%	18.7%	0.0%
Dodgeville	31.2%	29.0%	5.7%	65.9%	25.9%	8.2%
Dover #1 *	-	-	-	-	-	-
Drummond Area	5.9%	32.6%	9.1%	47.6%	47.7%	4.7%
Durand	46.7%	31.9%	3.0%	81.6%	13.1%	5.3%
East Troy Community	31.6%	29.2%	7.5%	68.3%	31.7%	0.0%

School District	State General Aid Funding	+	State Categorical Aid Funding	+	State School Levy Tax Credit	=	Total State Support	Local Funding	Federal Funding
Eau Claire Area	37.6%		30.8%		4.5%		72.9%	20.9%	6.2%
Edgar	53.4%		34.3%		2.7%		90.4%	9.6%	0.0%
Edgerton	36.7%		31.6%		4.5%		72.8%	21.6%	5.6%
Elcho	5.9%		30.5%		9.7%		46.1%	53.9%	0.0%
Eleva-Strum	55.3%		31.0%		3.1%		89.4%	10.6%	0.0%
Elk Mound Area	53.9%		33.3%		2.6%		89.8%	10.2%	0.0%
Elkhart Lake-Glenbeulah	22.4%		30.2%		5.5%		58.1%	32.9%	9.0%
Elkhorn Area	32.6%		31.8%		7.4%		71.8%	28.2%	0.0%
Ellsworth Community	45.3%		32.2%		3.6%		81.1%	13.3%	5.6%
Elmbrook	8.5%		31.6%		9.8%		49.9%	47.2%	2.9%
Elmwood	45.1%		32.1%		3.2%		80.4%	13.5%	6.1%
Elroy-Kendall-Wilton	52.8%		33.2%		2.9%		88.9%	9.2%	1.9%
Erin #2	26.6%		26.1%		7.8%		60.5%	31.4%	8.1%
Evansville Community	44.0%		31.9%		3.8%		79.7%	14.0%	6.3%
Fall Creek	53.6%		31.0%		2.8%		87.4%	12.6%	0.0%
Fall River	47.3%		32.6%		3.9%		83.8%	15.7%	0.5%
Fennimore Community	51.0%		31.8%		2.8%		85.6%	8.9%	5.5%
Flambeau	55.8%		31.1%		2.8%		89.7%	10.3%	0.0%
Florence	43.8%		32.1%		4.4%		80.3%	14.0%	5.7%
Fond Du Lac	40.4%		31.6%		5.2%		77.2%	16.7%	6.1%
Fontana J8	3.2%		10.0%		14.0%		27.2%	72.8%	0.0%
Fort Atkinson	32.2%		31.7%		4.8%		68.7%	25.3%	6.0%
Fox Point J2	15.1%		33.0%		9.7%		57.8%	42.2%	0.0%
Franklin	30.6%		32.0%		6.6%		69.2%	26.5%	4.3%
Frederic	51.8%		30.7%		3.1%		85.6%	14.4%	0.0%
Freedom Area	41.3%		30.3%		3.9%		75.5%	19.5%	5.0%
Friess Lake	13.8%		33.7%		9.0%		56.5%	43.5%	0.0%
Galesville-Ettrick-Tremp	49.7%		31.1%		2.9%		83.7%	10.3%	6.0%
Geneva J4	4.2%		0.0%		15.0%		19.2%	80.8%	0.0%
Genoa City J2	51.2%		26.2%		4.0%		81.4%	18.6%	0.0%
Germantown	23.0%		31.6%		8.1%		62.7%	32.2%	5.1%
Gibraltar Area	1.4%		29.4%		10.0%		40.8%	53.9%	5.3%
Gillett	53.5%		33.4%		3.3%		90.2%	9.8%	0.0%
Gilman	58.0%		29.2%		2.8%		90.0%	10.0%	0.0%
Gilmanton	50.6%		29.6%		3.7%		83.9%	16.1%	0.0%
Glendale-River Hills	11.5%		33.9%		10.1%		55.5%	44.5%	0.0%
Glenwood City	51.1%		31.2%		2.2%		84.5%	8.9%	6.6%
Glidden	49.2%		26.3%		3.2%		78.7%	14.0%	7.3%
Goodman-Armstrong	42.6%		32.0%		5.4%		80.0%	20.0%	0.0%
Grafton	20.5%		32.8%		7.7%		61.0%	35.0%	4.0%
Granton Area	58.1%		29.3%		2.7%		90.1%	9.9%	0.0%
Grantsburg	55.3%		31.9%		3.0%		90.2%	9.8%	0.0%
Green Bay Area	35.8%		30.8%		4.9%		71.5%	22.6%	5.9%
Green Lake	4.6%		32.3%		10.4%		47.3%	52.7%	0.0%
Greendale	19.6%		31.4%		8.8%		59.8%	34.0%	6.2%
Greenfield	24.1%		32.3%		8.8%		65.2%	30.2%	4.6%
Greenwood	48.8%		31.3%		3.5%		83.6%	16.4%	0.0%
Hamilton	25.5%		31.4%		7.0%		63.9%	30.9%	5.2%
Hartford J1	33.6%		31.7%		4.7%		70.0%	23.7%	6.3%

School District	State General Aid Funding	+	State Categorical Aid Funding	+	State School Levy Tax Credit	=	Total State Support	Local Funding	Federal Funding
Hartford UHS	26.9%		29.3%		6.1%		62.3%	32.1%	5.6%
Hartland-Lakeside J3	28.8%		32.4%		5.0%		66.2%	28.5%	5.3%
Hayward Community	23.1%		31.2%		6.9%		61.2%	33.1%	5.7%
Herman #22	27.2%		30.8%		5.7%		63.7%	36.3%	0.0%
Highland	53.8%		29.4%		3.4%		86.6%	13.4%	0.0%
Hilbert	45.6%		33.3%		4.3%		83.2%	16.8%	0.0%
Hillsboro	48.8%		30.2%		3.3%		82.3%	10.0%	7.7%
Holmen	50.6%		30.6%		2.7%		83.9%	9.6%	6.5%
Horicon	47.9%		33.4%		4.1%		85.4%	14.6%	0.0%
Hortonville	37.6%		30.1%		4.7%		72.4%	20.9%	6.7%
Howards Grove	43.4%		32.2%		4.0%		79.6%	15.6%	4.8%
Howard-Suamico	43.3%		30.7%		3.8%		77.8%	14.3%	7.9%
Hudson	37.9%		29.0%		5.3%		72.2%	22.4%	5.4%
Hurley	43.0%		30.3%		4.2%		77.5%	17.9%	4.6%
Hustisford	29.9%		27.9%		6.9%		64.7%	35.3%	0.0%
Independence	49.4%		26.8%		4.1%		80.3%	19.7%	0.0%
Iola-Scandinavia	48.1%		31.4%		4.7%		84.2%	15.8%	0.0%
Iowa-Grant	52.4%		31.9%		3.6%		87.9%	12.1%	0.0%
Ithaca	49.0%		31.8%		3.3%		84.1%	15.9%	0.0%
Janesville	38.5%		31.2%		4.5%		74.2%	19.6%	6.2%
Jefferson	37.4%		32.2%		4.3%		73.9%	21.4%	4.7%
Johnson Creek	36.7%		32.2%		4.1%		73.0%	21.2%	5.8%
Juda	37.0%		30.8%		4.4%		72.2%	19.8%	8.0%
Kaukauna Area	41.9%		31.3%		4.2%		77.4%	17.4%	5.2%
Kenosha	45.0%		31.1%		4.6%		80.7%	13.8%	5.5%
Kettle Moraine	27.5%		31.8%		6.5%		65.8%	28.0%	6.2%
Kewaskum	33.3%		31.9%		4.9%		70.1%	23.2%	6.7%
Kewaunee	45.3%		29.2%		3.7%		78.2%	16.5%	5.3%
Kickapoo Area	53.5%		30.7%		3.3%		87.5%	12.5%	0.0%
Kiel Area	48.5%		32.3%		4.2%		85.0%	15.0%	0.0%
Kimberly Area	40.2%		31.4%		5.0%		76.6%	17.1%	6.3%
Kohler	13.7%		28.3%		10.2%		52.2%	44.8%	3.0%
La Farge	50.4%		31.0%		2.7%		84.1%	10.8%	5.1%
Lac Du Flambeau #1	21.5%		29.3%		7.1%		57.9%	38.3%	3.8%
LaCrosse	34.0%		32.5%		5.7%		72.2%	22.9%	4.9%
Ladysmith-Hawkins	54.6%		31.5%		2.9%		89.0%	11.0%	0.0%
Lake Country	5.8%		27.0%		10.3%		43.1%	56.9%	0.0%
Lake Geneva J1	31.7%		22.0%		9.1%		62.8%	37.2%	0.0%
Lake Geneva-Genoa City	6.2%		14.6%		12.6%		33.4%	66.6%	0.0%
Lake Holcombe	43.7%		30.9%		4.8%		79.4%	20.6%	0.0%
Lake Mills Area	32.6%		32.0%		5.3%		69.9%	24.4%	5.7%
Lakeland UHS	4.1%		31.8%		9.0%		44.9%	50.9%	4.2%
Lancaster Community	53.7%		30.3%		3.6%		87.6%	12.4%	0.0%
Laona	47.2%		33.2%		3.5%		83.9%	16.1%	0.0%
Lena	45.4%		31.1%		3.1%		79.6%	14.1%	6.3%
Linn J4	0.7%		28.5%		10.6%		39.8%	60.2%	0.0%
Linn J6	1.3%		31.0%		11.6%		43.9%	56.1%	0.0%
Little Chute Area	40.4%		31.7%		4.1%		76.2%	18.2%	5.6%
Lodi	28.7%		30.6%		4.4%		63.7%	27.8%	8.5%

School District	State General Aid Funding	+ State Categorical Aid Funding	+ State School Levy Tax Credit	= Total State Support	Local Funding	Federal Funding
Lomira	45.1%	31.2%	4.6%	80.9%	19.1%	0.0%
Loyal	54.5%	30.8%	3.1%	88.4%	11.6%	0.0%
Luck	53.3%	32.5%	3.4%	89.2%	10.8%	0.0%
Luxemburg-Casco	43.7%	28.6%	3.9%	76.2%	15.7%	8.1%
Madison Metropolitan	16.6%	33.0%	8.7%	58.3%	39.5%	2.2%
Manawa	45.5%	31.5%	3.4%	80.4%	11.5%	8.1%
Manitowoc	41.4%	31.6%	4.9%	77.9%	16.8%	5.3%
Maple	44.1%	31.7%	3.3%	79.1%	14.6%	6.3%
Maple Dale-Indian Hill	12.1%	33.4%	9.5%	55.0%	45.0%	0.0%
Marathon City	43.3%	30.8%	5.1%	79.2%	20.8%	0.0%
Marinette	51.1%	28.2%	3.3%	82.6%	12.2%	5.2%
Marion	49.9%	26.2%	3.7%	79.8%	12.0%	8.2%
Markesan	43.6%	31.7%	4.9%	80.2%	19.8%	0.0%
Marshall	44.8%	31.4%	3.6%	79.8%	14.6%	5.6%
Marshfield	43.5%	31.6%	4.5%	79.6%	14.3%	6.1%
Mauston	51.8%	30.5%	3.8%	86.1%	13.1%	0.8%
Mayville	38.7%	32.3%	4.4%	75.4%	20.4%	4.2%
Mc Farland	36.2%	32.0%	4.2%	72.4%	21.4%	6.2%
Medford Area	48.9%	30.8%	3.0%	82.7%	10.4%	6.9%
Mellen	51.2%	29.6%	2.5%	83.3%	12.0%	4.7%
Melrose-Mindoro	50.2%	31.6%	3.1%	84.9%	9.5%	5.6%
Menasha	43.0%	33.9%	5.3%	82.2%	17.8%	0.0%
Menominee Indian	51.1%	30.8%	1.7%	83.6%	9.0%	7.4%
Menomonee Falls	11.3%	32.5%	9.3%	53.1%	43.2%	3.7%
Menomonie Area	44.6%	28.8%	3.8%	77.2%	17.0%	5.8%
Mequon-Thiensville	8.5%	34.2%	9.2%	51.9%	45.3%	2.8%
Mercer	11.4%	28.1%	8.8%	48.3%	42.2%	9.5%
Merrill Area	43.9%	30.6%	3.2%	77.7%	15.1%	7.2%
Merton J9	43.9%	25.7%	6.1%	75.7%	24.3%	0.0%
Middleton-Cross Plains	17.9%	31.5%	7.9%	57.3%	35.4%	7.3%
Milton	43.9%	32.0%	4.2%	80.1%	15.0%	4.9%
Milwaukee	54.7%	30.1%	3.5%	88.3%	5.0%	6.7%
Mineral Point	41.0%	32.6%	4.7%	78.3%	19.7%	2.0%
Minocqua J1	5.7%	32.4%	8.5%	46.6%	53.4%	0.0%
Mishicot	46.5%	28.2%	3.9%	78.6%	14.0%	7.4%
Mondovi	57.5%	29.0%	3.3%	89.8%	10.2%	0.0%
Monona Grove	24.9%	32.4%	7.4%	64.7%	30.7%	4.6%
Monroe	45.4%	30.6%	4.7%	80.7%	14.7%	4.6%
Montello	35.2%	31.8%	5.7%	72.7%	27.3%	0.0%
Monticello	47.7%	25.9%	4.5%	78.1%	18.1%	3.8%
Mosinee	39.6%	31.7%	3.8%	75.1%	19.1%	5.8%
Mount Horeb Area	38.1%	31.2%	4.4%	73.7%	20.1%	6.2%
Mukwonago	37.6%	31.9%	5.1%	74.6%	20.3%	5.1%
Muskego-Norway	34.2%	33.1%	6.5%	73.8%	25.2%	1.0%
Necedah Area	34.6%	29.7%	4.3%	68.6%	27.0%	4.4%
Neenah	30.4%	32.0%	6.1%	68.5%	25.1%	6.4%
Neillsville	54.0%	30.9%	3.3%	88.2%	11.8%	0.0%
Nekoosa	38.5%	32.8%	5.6%	76.9%	23.1%	0.0%
Neosho J3	41.2%	30.5%	4.9%	76.6%	23.4%	0.0%

School District	State General Aid Funding	+	State Categorical Aid Funding	+	State School Levy Tax Credit	=	Total State Support	Local Funding	Federal Funding
New Auburn	47.9%		31.1%		3.9%		82.9%	17.1%	0.0%
New Berlin	7.1%		31.9%		9.1%		48.1%	47.4%	4.5%
New Glarus	38.8%		29.6%		4.8%		73.2%	20.8%	6.0%
New Holstein	44.6%		30.9%		4.9%		80.4%	19.6%	0.0%
New Lisbon	47.0%		34.1%		3.5%		84.6%	15.4%	0.0%
New London	46.3%		30.9%		3.9%		81.1%	14.0%	4.9%
New Richmond	44.9%		31.9%		3.8%		80.6%	12.5%	6.9%
Niagara	48.9%		30.9%		3.5%		83.3%	11.1%	5.6%
Nicolet UHS	11.6%		34.1%		10.1%		55.8%	44.2%	0.0%
Norris	68.9%		30.8%		2.7%		102.4%	-2.4%	0.0%
North Cape *	-		-		-		-	-	-
North Crawford	56.4%		31.3%		3.0%		90.7%	9.3%	0.0%
North Fond Du Lac	50.1%		33.3%		3.7%		87.1%	12.9%	0.0%
North Lake	33.7%		27.0%		8.1%		68.8%	31.2%	0.0%
Northern Ozaukee	27.9%		31.9%		6.4%		66.2%	29.4%	4.4%
Northland Pines	5.2%		32.4%		9.1%		46.7%	53.3%	0.0%
Northwood	5.3%		27.9%		10.1%		43.3%	51.1%	5.6%
Norwalk-Ontario	48.8%		31.7%		3.1%		83.6%	9.5%	6.9%
Norway J7 *	-		-		-		-	-	-
Oak Creek-Franklin	36.5%		32.0%		5.8%		74.3%	20.4%	5.3%
Oakfield	48.3%		33.0%		3.4%		84.7%	15.3%	0.0%
Oconomowoc Area	10.7%		31.6%		8.1%		50.4%	44.5%	5.1%
Oconto	47.6%		30.6%		2.5%		80.7%	8.7%	10.6%
Oconto Falls	43.8%		30.6%		3.2%		77.6%	12.5%	9.9%
Omro	46.4%		31.6%		3.5%		81.5%	12.1%	6.4%
Onalaska	41.6%		29.6%		4.4%		75.6%	18.6%	5.8%
Oostburg	37.3%		30.6%		4.7%		72.6%	18.6%	8.8%
Oregon	37.1%		29.7%		4.8%		71.6%	23.5%	4.9%
Osceola	50.8%		31.8%		3.7%		86.3%	13.4%	0.3%
Oshkosh Area	42.1%		31.4%		5.2%		78.7%	16.5%	4.8%
Osseo-Fairchild	51.7%		31.2%		3.3%		86.2%	13.8%	0.0%
Owen-Withee	56.2%		28.2%		3.4%		87.8%	12.2%	0.0%
Palmyra-Eagle Area	34.9%		32.2%		4.7%		71.8%	23.4%	4.8%
Pardeeville Area	48.9%		29.2%		4.6%		82.7%	17.3%	0.0%
Paris J1	11.4%		28.7%		11.3%		51.4%	48.6%	0.0%
Park Falls	39.1%		31.2%		4.7%		75.0%	17.2%	7.8%
Parkview	44.6%		29.4%		3.8%		77.8%	15.3%	6.9%
Pecatonica Area	46.0%		33.2%		3.6%		82.8%	14.5%	2.7%
Pepin Area	38.5%		28.1%		4.3%		70.9%	23.9%	5.2%
Peshtigo	51.2%		32.0%		3.1%		86.3%	11.3%	2.4%
Pewaukee	7.6%		32.2%		8.8%		48.6%	46.2%	5.2%
Phelps	4.3%		33.5%		8.9%		46.7%	53.3%	0.0%
Phillips	45.5%		28.0%		3.7%		77.2%	15.3%	7.5%
Pittsville	48.6%		29.8%		3.1%		81.5%	10.6%	7.9%
Platteville	39.9%		30.8%		3.8%		74.5%	18.0%	7.5%
Plum City	43.4%		31.0%		3.4%		77.8%	16.8%	5.4%
Plymouth	44.3%		29.9%		4.4%		78.6%	16.1%	5.3%
Port Edwards	36.7%		31.3%		6.3%		74.3%	25.7%	0.0%
Port Washington-Saukville	35.3%		30.5%		5.5%		71.3%	22.0%	6.7%

School District	State General Aid Funding	+ State Categorical Aid Funding	+ State School Levy Tax Credit	= Total State Support	Local Funding	Federal Funding
Portage Community	40.4%	31.3%	3.8%	75.5%	16.4%	8.1%
Potosi	52.3%	31.7%	3.3%	87.3%	12.7%	0.0%
Poynette	39.8%	31.2%	4.7%	75.7%	17.6%	6.7%
Prairie Du Chien Area	47.2%	31.0%	4.6%	82.8%	17.2%	0.0%
Prairie Farm	53.6%	33.1%	2.3%	89.0%	11.0%	0.0%
Prentice	47.5%	31.0%	3.1%	81.6%	12.5%	5.9%
Prescott	41.6%	31.0%	3.8%	76.4%	16.1%	7.5%
Princeton	32.5%	30.7%	6.2%	69.4%	30.6%	0.0%
Pulaski Community	44.5%	32.1%	3.4%	80.0%	14.4%	5.6%
Racine	44.8%	32.1%	4.5%	81.4%	14.6%	4.0%
Randall J1	36.2%	28.1%	7.5%	71.8%	28.2%	0.0%
Randolph	37.7%	33.4%	4.9%	76.0%	24.0%	0.0%
Random Lake	38.3%	27.8%	4.6%	70.7%	21.1%	8.2%
Raymond #14	-	-	-	-	-	-
Reedsburg	41.2%	31.5%	4.2%	76.9%	15.6%	7.5%
Reedsville	39.7%	27.4%	4.0%	71.1%	20.2%	8.7%
Rhinelander	36.2%	31.8%	4.9%	72.9%	22.1%	5.0%
Rib Lake	48.7%	32.1%	2.2%	83.0%	9.5%	7.5%
Rice Lake Area	47.0%	31.2%	3.6%	81.8%	12.7%	5.5%
Richfield J1	20.3%	29.7%	8.2%	58.2%	40.7%	1.1%
Richland	42.5%	31.2%	3.6%	77.3%	15.6%	7.1%
Richmond	38.3%	29.1%	7.0%	74.4%	25.6%	0.0%
Rio Community	45.6%	32.6%	3.4%	81.6%	18.4%	0.0%
Ripon	40.8%	33.4%	4.9%	79.1%	20.9%	0.0%
River Falls	40.2%	30.7%	4.2%	75.1%	17.3%	7.6%
River Ridge	49.4%	28.1%	4.1%	81.6%	11.7%	6.7%
River Valley	38.2%	31.9%	4.6%	74.7%	19.3%	6.0%
Riverdale	51.2%	33.5%	3.3%	88.0%	12.0%	0.0%
Rosendale-Brandon	46.1%	32.9%	3.6%	82.6%	17.4%	0.0%
Rosholt	46.3%	34.2%	3.7%	84.2%	15.8%	0.0%
Rubicon J6	43.7%	28.4%	4.5%	76.6%	23.4%	0.0%
Saint Croix Central	44.6%	31.2%	2.9%	78.7%	14.5%	6.8%
Saint Croix Falls	40.5%	31.5%	4.7%	76.7%	21.9%	1.4%
Saint Francis	44.8%	32.0%	5.2%	82.0%	14.1%	3.9%
Salem #7	43.2%	31.7%	5.5%	80.4%	19.6%	0.0%
Salem J2	50.7%	27.7%	5.9%	84.3%	15.7%	0.0%
Sauk Prairie	35.6%	29.2%	5.0%	69.8%	24.4%	5.8%
Seneca	56.1%	29.5%	3.3%	88.9%	11.1%	0.0%
Sevastopol	4.5%	31.6%	9.2%	45.3%	48.2%	6.5%
Seymour Community	48.7%	30.2%	2.8%	81.7%	10.5%	7.8%
Sharon J11	56.2%	23.6%	3.8%	83.6%	16.4%	0.0%
Shawano-Gresham	42.3%	31.3%	4.5%	78.1%	16.9%	5.0%
Sheboygan Area	40.7%	32.0%	4.7%	77.4%	17.4%	5.2%
Sheboygan Falls	41.7%	32.7%	4.6%	79.0%	17.8%	3.2%
Shell Lake	43.0%	33.5%	4.2%	80.7%	19.3%	0.0%
Shiocton	48.4%	30.1%	3.1%	81.6%	11.6%	6.8%
Shorewood	31.2%	33.2%	9.1%	73.5%	26.5%	0.0%
Shullsburg	45.3%	34.7%	4.1%	84.1%	15.9%	0.0%
Silver Lake J1	52.7%	27.9%	4.7%	85.3%	14.7%	0.0%

School District		State General Aid Funding	+	State Categorical Aid Funding	+	State School Levy Tax Credit	=	Total State Support	Local Funding	Federal Funding
Siren		41.3%		30.9%		4.9%		77.1%	22.9%	0.0%
Slinger		36.8%		31.2%		5.4%		73.4%	19.9%	6.7%
Solon Springs		40.6%		30.3%		4.1%		75.0%	20.8%	4.2%
Somerset		44.8%		29.8%		4.0%		78.6%	13.8%	7.6%
South Milwaukee		50.4%		31.0%		5.0%		86.4%	7.3%	6.3%
South Shore		34.5%		29.7%		4.8%		69.0%	26.4%	4.6%
Southern Door		32.6%		32.0%		5.5%		70.1%	24.0%	5.9%
Southwestern Wisconsin		49.4%		31.6%		3.9%		84.9%	15.1%	0.0%
Sparta Area		52.3%		30.3%		2.9%		85.5%	8.9%	5.6%
Spencer		55.1%		33.4%		2.7%		91.2%	8.8%	0.0%
Spooner		37.6%		31.7%		4.8%		74.1%	19.7%	6.2%
Spring Valley		49.7%		29.0%		3.0%		81.7%	13.9%	4.4%
Stanley-Boyd Area		58.9%		31.1%		2.7%		92.7%	7.3%	0.0%
Stevens Point Area		41.3%		31.3%		4.8%		77.4%	17.1%	5.5%
Stockbridge		29.1%		33.6%		5.2%		67.9%	32.1%	0.0%
Stone Bank		5.5%		29.3%		10.0%		44.8%	55.2%	0.0%
Stoughton Area		35.0%		31.4%		4.7%		71.1%	21.0%	7.9%
Stratford		51.0%		33.8%		3.3%		88.1%	11.9%	0.0%
Sturgeon Bay		37.4%		31.5%		5.5%		74.4%	19.6%	6.0%
Sun Prairie Area		27.8%		32.1%		6.0%		65.9%	29.2%	4.9%
Superior		49.1%		32.2%		3.4%		84.7%	10.2%	5.1%
Suring		35.2%		32.1%		6.9%		74.2%	25.8%	0.0%
Swallow		5.7%		34.0%		9.4%		49.1%	50.9%	0.0%
Thorp		52.8%		32.8%		3.4%		89.0%	11.0%	0.0%
Three Lakes		5.9%		31.6%		9.9%		47.4%	52.6%	0.0%
Tigerton		49.6%		32.3%		3.2%		85.1%	14.9%	0.0%
Tomah Area		47.3%		31.7%		3.8%		82.8%	11.7%	5.5%
Tomahawk		34.6%		30.4%		5.1%		70.1%	23.8%	6.1%
Tomorrow River		47.5%		31.9%		4.2%		83.6%	16.4%	0.0%
Tri-County Area		38.2%		32.7%		5.7%		76.6%	22.6%	0.8%
Turtle Lake		39.3%		31.6%		5.5%		76.4%	23.6%	0.0%
Twin Lakes #4		18.7%		30.9%		9.4%		59.0%	41.0%	0.0%
Two Rivers		47.2%		31.0%		3.7%		81.9%	11.6%	6.5%
Union Grove J1	*	-		-		-		-	-	-
Union Grove UHS	*	-		-		-		-	-	-
Unity		41.8%		33.4%		5.6%		80.8%	19.2%	0.0%
Valders		36.7%		29.7%		3.8%		70.2%	21.8%	8.0%
Verona Area		34.4%		31.7%		5.3%		71.4%	21.9%	6.7%
Viroqua Area		45.9%		31.9%		3.5%		81.3%	12.7%	6.0%
Wabeno Area		31.0%		31.1%		6.5%		68.6%	31.4%	0.0%
Walworth J1		45.4%		24.5%		7.8%		77.7%	22.3%	0.0%
Washburn		50.6%		31.5%		2.9%		85.0%	11.2%	3.8%
Washington		2.8%		36.3%		8.9%		48.0%	52.0%	0.0%
Washington-Caldwell	*	-		-		-		-	-	-
Waterford J1	*	-		-		-		-	-	-
Waterford UHS	*	-		-		-		-	-	-
Waterloo		41.8%		29.7%		4.6%		76.1%	18.6%	5.3%
Watertown		35.2%		31.4%		5.2%		71.8%	22.0%	6.2%
Waukesha		22.5%		31.7%		6.5%		60.7%	33.9%	5.4%

School District	State General Aid Funding	+	State Categorical Aid Funding	+	State School Levy Tax Credit	=	Total State Support	Local Funding	Federal Funding
Waunakee Community	31.8%		30.9%		5.4%		68.1%	25.7%	6.2%
Waupaca	42.2%		30.3%		5.1%		77.6%	16.1%	6.3%
Waupun	47.0%		33.1%		4.2%		84.3%	15.7%	0.0%
Wausau	40.5%		31.1%		4.7%		76.3%	16.5%	7.2%
Wausaukee	32.4%		32.4%		6.0%		70.8%	29.2%	0.0%
Wautoma Area	41.5%		33.1%		5.3%		79.9%	20.1%	0.0%
Wauwatosa	26.2%		33.9%		8.7%		68.8%	26.7%	4.5%
Wauzeka-Steuben	57.0%		31.6%		2.4%		91.0%	9.0%	0.0%
Webster	17.1%		31.9%		8.5%		57.5%	39.6%	2.9%
West Allis	29.4%		32.1%		7.0%		68.5%	25.3%	6.2%
West Bend	33.7%		30.9%		5.9%		70.5%	23.3%	6.2%
West DePere	33.2%		33.9%		7.2%		74.3%	25.7%	0.0%
West Salem	47.6%		31.9%		3.5%		83.0%	12.6%	4.4%
Westby Area	47.9%		30.7%		2.8%		81.4%	11.9%	6.7%
Westfield	39.2%		31.6%		5.6%		76.4%	22.7%	0.9%
Weston	46.2%		33.6%		4.0%		83.8%	16.2%	0.0%
Weyauwega-Fremont	37.4%		31.2%		4.4%		73.0%	19.2%	7.8%
Weyerhaeuser Area	38.1%		28.6%		5.0%		71.7%	28.3%	0.0%
Wheatland J1	41.6%		32.4%		5.3%		79.3%	20.7%	0.0%
White Lake	29.6%		25.3%		7.2%		62.1%	30.9%	7.0%
Whitefish Bay	27.7%		33.5%		8.9%		70.1%	29.9%	0.0%
Whitehall	53.3%		32.6%		3.4%		89.3%	10.7%	0.0%
Whitewater	41.4%		25.6%		6.7%		73.7%	26.3%	0.0%
Whitnall	26.2%		31.0%		8.3%		65.5%	30.2%	4.3%
Wild Rose	26.1%		28.1%		7.4%		61.6%	38.4%	0.0%
Williams Bay	5.4%		8.5%		13.8%		27.7%	72.3%	0.0%
Wilmot Grade	30.9%		33.5%		5.6%		70.0%	30.0%	0.0%
Wilmot UHS	33.1%		28.6%		9.8%		71.5%	28.5%	0.0%
Winneconne Community	39.2%		30.8%		5.0%		75.0%	19.1%	5.9%
Winter	23.1%		32.0%		3.4%		58.5%	36.2%	5.3%
Wisconsin Dells	17.3%		31.1%		7.4%		55.8%	37.6%	6.6%
Wisconsin Heights	44.6%		27.7%		4.5%		76.8%	17.9%	5.3%
Wisconsin Rapids	44.7%		31.9%		4.4%		81.0%	13.2%	5.8%
Wittenberg-Birnamwood	49.3%		32.4%		2.7%		84.4%	9.7%	5.9%
Wonewoc-Union Center	47.1%		33.5%		4.6%		85.2%	14.8%	0.0%
Woodruff J1	18.2%		32.0%		6.4%		56.6%	43.4%	0.0%
Wrightstown Community	40.0%		27.5%		4.1%		71.6%	20.6%	7.8%
Yorkville J2 *	-		-		-		-	-	-
All School Districts	39.3%		31.3%		5.1%		75.7%	19.4%	4.9%

* District reported no special education costs in FY 1997-98 because special education services were provided by a County Children with Disabilities Education Board.

APPENDIX IV

Enrollment Changes by Program and School District
FY 1992-93 through FY 1997-98

School District	Regular Education Enrollment Change	Special Education Enrollment Change
Abbotsford	-2.9%	3.1%
Adams-Friendship Area	9.7%	28.0%
Albany	13.3%	16.4%
Algoma	-1.9%	15.9%
Alma	9.6%	64.3%
Alma Center	-2.8%	-1.4%
Almond-Bancroft	-6.9%	-18.3%
Altoona	9.0%	18.2%
Amery	1.3%	45.7%
Antigo	-2.8%	10.8%
Appleton Area	6.2%	20.1%
Arcadia	13.8%	4.0%
Argyle	17.4%	81.3%
Arrowhead UHS	15.4%	22.4%
Ashland	6.9%	18.4%
Ashwaubenon	8.1%	27.4%
Athens	20.0%	-3.3%
Auburndale	11.2%	13.3%
Augusta	-3.4%	13.5%
Baldwin-Woodville Area	0.5%	34.0%
Bangor	14.7%	24.6%
Baraboo	9.2%	20.1%
Barneveld	17.3%	103.7%
Barron Area	-0.3%	58.1%
Bayfield	1.4%	29.0%
Beaver Dam	5.1%	16.2%
Beecher-Dunbar-Pembine	9.1%	-8.6%
Belleville	25.2%	17.4%
Belmont Community	-9.7%	17.9%
Beloit	-2.5%	20.3%
Beloit Turner	8.8%	-3.2%
Benton	1.5%	-8.2%
Berlin Area	7.5%	59.7%
Big Foot UHS	21.3%	31.8%
Birchwood	6.2%	45.9%
Black Hawk	-3.6%	57.6%
Black River Falls	5.8%	24.4%
Blair-Taylor	5.0%	-15.9%
Bloomer	-1.9%	7.8%
Bonduel	9.3%	16.3%
Boscobel Area	2.5%	68.0%
Boulder Junction J1	2.0%	3.1%
Bowler	3.6%	-5.5%
Boyceville Community	4.9%	27.5%
Brighton #1	11.1%	4.8%
Brillion	13.2%	29.3%

School District	Regular Education Enrollment Change	Special Education Enrollment Change
Bristol #1	24.3%	29.0%
Brodhead	3.6%	27.0%
Brown Deer	-4.7%	-8.2%
Bruce	-7.0%	3.2%
Burlington Area	6.1%	10.2%
Butternut	7.2%	70.8%
Cadott Community	-3.1%	24.1%
Cambria-Friesland	-6.3%	-5.0%
Cambridge	12.2%	4.2%
Cameron	2.6%	21.3%
Campbellsport	3.3%	3.4%
Cashton	6.8%	28.8%
Cassville	14.8%	-1.8%
Cedar Grove-Belgium	33.5%	35.2%
Cedarburg	14.3%	1.9%
Central/Westosha UHS	30.1%	14.1%
Chetek	0.7%	3.8%
Chilton	10.3%	23.5%
Chippewa Falls Area	4.4%	16.6%
Clayton	5.0%	34.4%
Clear Lake	0.0%	77.4%
Clinton Community	1.5%	12.8%
Clintonville	1.2%	-0.9%
Cochrane-Fountain City	-6.6%	51.7%
Colby	-6.1%	6.4%
Coleman	-6.5%	49.0%
Colfax	8.0%	12.0%
Columbus	3.5%	24.4%
Cornell	-5.4%	7.8%
Crandon	26.6%	24.1%
Crivitz	1.8%	8.4%
Cuba City	-1.9%	28.8%
Cudahy	-2.1%	5.3%
Cumberland	5.1%	32.7%
D C Everest Area	1.4%	22.7%
Darlington Community	6.5%	5.9%
De Forest Area	14.0%	27.2%
De Pere	25.0%	9.1%
De Soto Area	4.6%	3.8%
Deerfield Community	16.9%	19.6%
Delavan-Darien	16.4%	30.1%
Denmark	7.2%	32.9%
Dodgeland	10.7%	19.7%
Dodgeville	4.7%	30.2%
Dover #1	-12.2%	-30.8%
Drummond Area	15.0%	28.1%
Durand	-5.0%	16.2%
East Troy Community	10.2%	-0.9%
Eau Claire Area	3.0%	6.8%
Edgar	4.2%	-1.1%
Edgerton	51.2%	12.7%
Elcho	1.9%	2.9%

School District	Regular Education Enrollment Change	Special Education Enrollment Change
Eleva-Strum	5.0%	50.0%
Elk Mound Area	6.7%	10.2%
Elkhart Lake-Glenbeulah	-9.7%	10.5%
Elkhorn Area	23.6%	51.9%
Ellsworth Community	0.1%	5.8%
Elmbrook	6.2%	33.1%
Elmwood	-2.9%	-4.0%
Elroy-Kendall-Wilton	-10.2%	39.3%
Erin #2	9.0%	17.9%
Evansville Community	16.4%	8.2%
Fall Creek	9.2%	29.3%
Fall River	22.4%	34.4%
Fennimore Community	-7.8%	44.9%
Flambeau	0.1%	5 3%
Florence	-4.0%	2.4%
Fond Du Lac	-0.3%	16.2%
Fontana J8	10.2%	0.0%
Fort Atkinson	2.2%	17.0%
Fox Point J2	31.1%	70.8%
Franklin	13.8%	22.8%
Frederic	3.1%	40.7%
Freedom Area	16.0%	7.0%
Friess Lake	26.9%	33.3%
Galesville-Ettrick-Tremp	1.8%	3.3%
Geneva J4	21.7%	114.3%
Genoa City J2	5.1%	-23.5%
Germantown	13.1%	12.0%
Gibraltar Area	4.2%	23.9%
Gillett	3.6%	26.2%
Gilman	7.5%	16.4%
Gilmanton	-12.1%	25.0%
Glendale-River Hills	-7.9%	-9.4%
Glenwood City	6.0%	37.0%
Glidden	-7.1%	29.6%
Goodman-Armstrong	10.5%	-3.4%
Grafton	-1.6%	25.9%
Granton Area	2.6%	40.5%
Grantsburg	3.6%	-11.7%
Green Bay Area	5.4%	18.6%
Green Lake	6.7%	50.0%
Greendale	-6.4%	17.0%
Greenfield	1.2%	0.0%
Greenwood	-7.8%	46.6%
Hamilton	17.6%	-5.3%
Hartford J1	-2.3%	17.2%
Hartford UHS	20.6%	55.1%
Hartland-Lakeside J3	0.1%	13.9%
Hayward Community	5.4%	19.7%
Herman #22	-11.6%	128.6%
Highland	3.9%	68.2%
Hilbert	-1.6%	17.2%
Hillsboro	7.6%	14.5%

School District	Regular Education Enrollment Change	Special Education Enrollment Change
Holmen	16.7%	37.6%
Horicon	9.8%	47.4%
Hortonville	34.7%	27.7%
Howards Grove	5.8%	19.5%
Howard-Suamico	25.7%	18.9%
Hudson	14.4%	32.1%
Hurley	-2.3%	15.8%
Hustisford	2.2%	24.6%
Independence	2.4%	-6.9%
Iola-Scandinavia	7.6%	49.2%
Iowa-Grant	15.6%	22.9%
Ithaca	5.7%	19.5%
Janesville	5.4%	27.4%
Jefferson	4.2%	16.4%
Johnson Creek	11.6%	9.9%
Juda	-3.0%	-8.5%
Kaukauna Area	9.9%	22.2%
Kenosha	14.5%	30.3%
Kettle Moraine	10.2%	14.3%
Kewaskum	10.6%	16.4%
Kewaunee	3.1%	27.6%
Kickapoo Area	-8.0%	1.3%
Kiel Area	5.7%	35.0%
Kimberly Area	34.6%	43.5%
Kohler	-10.7%	5.7%
La Farge	-1.2%	26.5%
Lac Du Flambeau #1	10.1%	-14.7%
LaCrosse	0.2%	10.8%
Ladysmith-Hawkins	-2.2%	18.0%
Lake Country	51.9%	54.3%
Lake Geneva J1	15.3%	8.0%
Lake Geneva-Genoa City	22.6%	17.5%
Lake Holcombe	3.0%	8.8%
Lake Mills Area	11.1%	22.0%
Lakeland UHS	20.5%	36.7%
Lancaster Community	-3.7%	-0.5%
Laona	-2.6%	7.3%
Lena	-3.3%	31.7%
Linn J4	4.5%	100.0%
Linn J6	-20.9%	-17.6%
Little Chute Area	9.8%	3.2%
Lodi	20.0%	53.1%
Lomira	11.9%	20.9%
Loyal	4.6%	9.2%
Luck	1.1%	88.7%
Luxemburg-Casco	7.5%	27.5%
Madison Metropolitan	4.4%	22.4%
Manawa	6.6%	78.2%
Manitowoc	11.6%	32.2%
Maple	0.3%	0.7%
Maple Dale-Indian Hill	4.0%	40.8%
Marathon City	7.3%	14.6%

School District	Regular Education Enrollment Change	Special Education Enrollment Change
Marinette	-3.7%	6.3%
Marion	7.6%	-8.0%
Markesan	-8.0%	6.9%
Marshall	22.0%	89.9%
Marshfield	2.5%	19.5%
Mauston	7.6%	69.0%
Mayville	12.4%	34.3%
Mc Farland	6.3%	41.6%
Medford Area	4.2%	11.8%
Mellen	-21.2%	24.5%
Melrose-Mindoro	5.1%	52.7%
Menasha	7.2%	8.5%
Menominee Indian	5.2%	50.0%
Menomonee Falls	10.9%	20.2%
Menomonie Area	9.3%	37.2%
Mequon-Thiensville	9.1%	24.2%
Mercer	14.0%	10.5%
Merrill Area	-0.8%	19.8%
Merton J9	40.9%	-26.6%
Middleton-Cross Plains	10.8%	67.3%
Milton	10.0%	19.3%
Milwaukee	7.4%	21.7%
Mineral Point	4.5%	5.5%
Minocqua J1	5.3%	-27.1%
Mishicot	16.7%	119.0%
Mondovi	36.0%	16.3%
Monona Grove	28.4%	23.9%
Monroe	7.6%	21.7%
Montello	-3.3%	22.4%
Monticello	-4.6%	-21.1%
Mosinee	10.3%	22.9%
Mount Horeb Area	15.2%	13.9%
Mukwonago	2.9%	5.3%
Muskego-Norway	14.7%	36.2%
Necedah Area	14.7%	-4.3%
Neenah	3.6%	19.9%
Neillsville	-3.5%	42.4%
Nekoosa	-3.9%	21.1%
Neosho J3	-13.0%	28.9%
New Auburn	-8.2%	28.1%
New Berlin	3.4%	11.6%
New Glarus	9.0%	32.5%
New Holstein	-6.4%	1.1%
New Lisbon	-1.5%	-26.4%
New London	2.4%	9.9%
New Richmond	2.5%	36.7%
Niagara	-2.8%	62.5%
Nicolet UHS	10.4%	23.4%
Norris	46.2%	69.6%
North Cape	22.2%	50.0%
North Crawford	4.1%	25.0%
North Fond Du Lac	2.2%	5.7%

School District	Regular Education Enrollment Change	Special Education Enrollment Change
North Lake	47.8%	-10.3%
Northern Ozaukee	11.1%	-10.2%
Northland Pines	13.9%	16.6%
Northwood	2.6%	-6.5%
Norwalk-Ontario	18.3%	26.2%
Norway J7	7.8%	-15.4%
Oak Creek-Franklin	14.6%	36.2%
Oakfield	-0.3%	19.7%
Oconomowoc Area	-0.2%	9.1%
Oconto	8.0%	25.1%
Oconto Falls	5.5%	20.2%
Omro	8.7%	27.2%
Onalaska	8.4%	19.0%
Oostburg	-0.6%	-2.9%
Oregon	17.5%	29.4%
Osceola	22.2%	40.0%
Oshkosh Area	12.0%	24.5%
Osseo-Fairchild	8.3%	37.8%
Owen-Withee	-13.8%	1.4%
Palmyra-Eagle Area	-2.7%	25.0%
Pardeeville Area	15.8%	17.6%
Paris J1	62.5%	-25.0%
Park Falls	5.9%	43.2%
Parkview	11.8%	13.8%
Pecatonica Area	6.0%	20.0%
Pepin Area	-4.2%	2.2%
Peshtigo	6.2%	8.8%
Pewaukee	21.1%	42.3%
Phelps	1.4%	-25.0%
Phillips	-2.9%	40.5%
Pittsville	-2.4%	-9.9%
Platteville	-0.6%	19.1%
Plum City	-1.5%	22.2%
Plymouth	4.2%	24.3%
Port Edwards	15.3%	36.1%
Port Washington-Saukville	3.2%	4.0%
Portage Community	5.7%	47.1%
Potosi	-7.3%	3.0%
Poynette	-16.2%	11.6%
Prairie Du Chien Area	6.4%	15.9%
Prairie Farm	-6.2%	35.9%
Prentice	-6.9%	-23.4%
Prescott	4.4%	27.5%
Princeton	8.1%	34.5%
Pulaski Community	13.3%	14.3%
Racine	-3.4%	12.9%
Randall J1	14.8%	-13.5%
Randolph	-7.3%	16.7%
Random Lake	-2.8%	24.8%
Raymond #14	19.4%	18.4%
Reedsburg	14.8%	63.1%
Reedsville	-4.2%	46.6%

School District	Regular Education Enrollment Change	Special Education Enrollment Change
Rhinelander	3.8%	17.5%
Rib Lake	-1.4%	6.6%
Rice Lake Area	1.4%	12.3%
Richfield J1	-5.3%	-16.7%
Richland	-0.4%	9.8%
Richmond	38.2%	100.0%
Rio Community	1.6%	16.9%
Ripon	-2.3%	16.7%
River Falls	3.7%	18.2%
River Ridge	1.8%	6.5%
River Valley	2.8%	6.7%
Riverdale	6.5%	20.3%
Rosendale-Brandon	-1.5%	-4.9%
Rosholt	10.7%	0.0%
Rubicon J6	42.3%	-40.0%
Saint Croix Central	1.6%	17.8%
Saint Croix Falls	-0.3%	6.1%
Saint Francis	3.3%	3.4%
Salem #7	67.2%	35.7%
Salem J2	14.2%	14.8%
Sauk Prairie	13.3%	35.6%
Seneca	-3.7%	-21.4%
Sevastopol	3.2%	6.9%
Seymour Community	-2.2%	7.5%
Sharon J11	-11.4%	13.8%
Shawano-Gresham	17.8%	48.6%
Sheboygan Area	4.8%	5.3%
Sheboygan Falls	1.8%	2.3%
Shell Lake	-0.5%	9.2%
Shiocton	6.5%	20.9%
Shorewood	3.1%	9.9%
Shullsburg	2.2%	13.6%
Silver Lake J1	21.5%	-3.1%
Siren	-4.6%	20.9%
Slinger	19.6%	34.3%
Solon Springs	3.0%	59.5%
Somerset	21.5%	35.2%
South Milwaukee	4.8%	33.0%
South Shore	-15.6%	-13.2%
Southern Door	-5.1%	5.3%
Southwestern Wisconsin	-8.9%	23.8%
Sparta Area	5.6%	16.6%
Spencer	9.0%	8.9%
Spooner	3.7%	25.9%
Spring Valley	-0.3%	24.1%
Stanley-Boyd Area	1.3%	15.2%
Stevens Point Area	0.9%	13.5%
Stockbridge	0.0%	11.4%
Stone Bank	21.8%	3.0%
Stoughton Area	11.3%	25.1%
Stratford	1.0%	11.4%
Sturgeon Bay	-3.9%	7.1%

School District	Regular Education Enrollment Change	Special Education Enrollment Change
Sun Prairie Area	10.0%	34.9%
Superior	-1.1%	-7.1%
Suring	13.3%	27.0%
Swallow	-5.2%	5.6%
Thorp	-1.3%	0.0%
Three Lakes	7.8%	-1.1%
Tigerton	0.7%	20.0%
Tomah Area	6.3%	-18.8%
Tomahawk	12.2%	9.0%
Tomorrow River	1.7%	27.4%
Tri-County Area	2.7%	-1.1%
Turtle Lake	0.8%	68.0%
Twin Lakes #4	8.6%	-1.9%
Two Rivers	2.6%	34.3%
Union Grove J1	0.9%	-26.0%
Union Grove UHS	6.0%	70.2%
Unity	-3.4%	15.2%
Valders	7.0%	100.0%
Verona Area	24.6%	56.0%
Viroqua Area	-6.9%	10.5%
Wabeno Area	17.9%	33.3%
Walworth J1	23.4%	52.9%
Washburn	4.5%	25.0%
Washington	6.4%	-6.3%
Washington-Caldwell	14.9%	35.0%
Waterford J1	14.9%	18.3%
Waterford UHS	26.8%	3.4%
Waterloo	8.6%	0.0%
Watertown	4.8%	11.3%
Waukesha	7.3%	7.2%
Waunakee Community	36.6%	23.6%
Waupaca	10.7%	5.1%
Waupun	3.5%	23.4%
Wausau	6.1%	23.4%
Wausaukee	3.0%	19.5%
Wautoma Area	11.2%	46.3%
Wauwatosa	3.4%	5.1%
Wauzeka-Steuben	7.0%	53.3%
Webster	14.2%	13.3%
West Allis	-0.2%	3.7%
West Bend	1.7%	-5.2%
West DePere	14.5%	14.4%
West Salem	14.8%	68.5%
Westby Area	-0.8%	21.7%
Westfield	10.3%	52.2%
Weston	-2.0%	22.0%
Weyauwega-Fremont	6.1%	12.8%
Weyerhaeuser Area	-2.1%	-24.3%
Wheatland J1	2.3%	-4.1%
White Lake	4.1%	-16.4%
Whitefish Bay	7.3%	-2.4%
Whitehall	9.0%	14.1%

School District	Regular Education Enrollment Change	Special Education Enrollment Change
Whitewater	7.2%	21.3%
Whitnall	8.4%	30.5%
Wild Rose	4.5%	24.6%
Williams Bay	27.3%	-4.4%
Wilmot Grade	-3.0%	57.1%
Wilmot UHS	36.2%	35.4%
Winneconne Community	13.2%	33.3%
Winter	-12.2%	55.4%
Wisconsin Dells	8.7%	28.4%
Wisconsin Heights	20.7%	6.7%
Wisconsin Rapids	3.3%	44.9%
Wittenberg-Birnamwood	0.8%	6.6%
Wonewoc-Union Center	-3.6%	43.9%
Woodruff J1	31.7%	-10.4%
Wrightstown Community	24.1%	17.3%
Yorkville J2	5.3%	-11.1%
All School Districts	6.3%	19.1%

APPENDIX V

Summary of School District Administrators' Responses to Special Education Financing Survey

The Legislative Audit Bureau sent a survey to the administrators and board presidents of the 426 school districts in Wisconsin. Responses were received from 108, or 25.4 percent, of school board presidents and from administrators of 223, or 52.3 percent, of school districts. Survey questions and a summary of the school district administrators' responses follow. School board presidents' responses were generally similar to administrators' responses.

SPECIAL EDUCATION CATEGORICAL AID

1) Please indicate your satisfaction with the special education categorical aid formula.

Very Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied
(5.8%)	(23.9%)	(28.7%)	(41.6%)

2) Do you believe that Wisconsin's current method of distributing state aid for special education through the categorical aid formula should be changed?

Yes	No
(67.8%)	(32.2%)

3) Please indicate your level of satisfaction with the following aspects of the special education categorical aid program:

A) The level of categorical aid funding for special education.

Very Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied
(0.0%)	(7.6%)	(26.5%)	(65.9%)

B) The current method used to allocate special education categorical aid among school districts.

Very Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied
(7.6%)	(37.8%)	(29.2%)	(25.4%)

C) The types of special education costs funded by categorical aid.

Very Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied
(10.4%)	(48.8%)	(30.3%)	(10.5%)

D) Paperwork requirements for special education categorical aid.

Very Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied
(5.3%)	(38.6%)	(38.2%)	(17.9%)

GENERAL AID FOR SPECIAL EDUCATION

4) Given that special education costs not funded through categorical aid become eligible for reimbursement by state general aid, please indicate your satisfaction with special education funding via the general aid formula.

Very Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied
(8.2%)	(44.7%)	(26.7%)	(20.4%)

5) Do you believe that Wisconsin's current method of distributing state aid for special education through the general aid formula should be changed?

Yes	No
(53.0%)	(47.0%)

6) Please indicate your level of satisfaction with the following aspects of general aid funding for special education:

A) The level of funding for special education through general aid.

Very Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied
(3.9%)	(28.9%)	(36.3%)	(30.9%)

B) The current method used to allocate general aid for special education costs among school districts.

Very Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied
(6.4%)	(37.7%)	(39.7%)	(16.2%)

C) Paperwork requirements for general aid related to special education.

Very Satisfied	Somewhat Satisfied	Somewhat Dissatisfied	Very Dissatisfied
(6.0%)	(48.8%)	(32.8%)	(12.4%)

ALTERNATIVE FUNDING FORMULAS FOR SPECIAL EDUCATION CATEGORICAL AID

7) Currently, Wisconsin's categorical aid for special education reimburses a percentage of allowable expenses. Other states use different methods to provide schools with funding for special education services. Please indicate your level of support for changing Wisconsin's present system to one of the following three different funding models:

A) A **pupil-weight model** based on a student's disabling condition or service needs. For example, greater state aid would be awarded for students who require all-day instruction in separate classrooms or have multiple handicapping conditions.

Very Supportive	Somewhat Supportive	Somewhat Opposed	Very Opposed
(31.6%)	(35.4%)	(13.9%)	(19.1%)

B) A **resource-based model** based on the number of special education teachers or classroom units needed in each district related to total special education enrollment and students' individual levels of need.

Very Supportive	Somewhat Supportive	Somewhat Opposed	Very Opposed
(9.1%)	(48.3%)	(26.3%)	(16.3%)

C) A **flat grant funding model** based on either the total number of special education students in each district or the total student enrollment (special and regular education) in each district.

Very Supportive	Somewhat Supportive	Somewhat Opposed	Very Opposed
(9.9%)	(24.0%)	(32.1%)	(34.0%)

8) Recently, the Wisconsin Department of Public Instruction Task Force on Special Education Funding proposed a new formula to replace the current special education categorical aid formula. Under this proposal a portion of special education categorical aid would be directed to high cost students. A "high cost student" is defined as needing services that cost three times the average cost of educating a student on a district-by-district basis. The proposal would fund 90 percent of the cost above the average cost threshold for educating a district's high cost students. Remaining special education categorical aid would be distributed among districts based upon factors such as total enrollment, special education headcount, and poverty measures.

What is your opinion of such a proposed change?

Very Supportive	Somewhat Supportive	Somewhat Opposed	Very Opposed
(18.7%)	(43.3%)	(19.7%)	(18.3%)

9) What would be your opinion about the change described in question 8 if it resulted in an overall decrease in special education funding to your district?

Very Supportive	Somewhat Supportive	Somewhat Opposed	Very Opposed
(1.4%)	(11.1%)	(21.1%)	(66.4%)

10) What would be your opinion about the change described in question 8 if it resulted in an overall decrease in special funding to your district but you also received increased flexibility in using all special education categorical aid?

Very Supportive	Somewhat Supportive	Somewhat Opposed	Very Opposed
(5.4%)	(19.5%)	(35.1%)	(40.0%)

11) As noted above, the plan defined in question 8 is based on the number of high cost special education students in each district. Please provide a head count estimate of how many special education students in your district fell within the following cost categories during FY 1997-98.

Many administrators were unable to provide a meaningful response to this question. As a result, we did not use the data included in responses to question 11 in any of our analyses.

A) _____ special education students exceeded 2 times your district's average per student cost (defined as 1997-98 Complete Annual School Cost (CASC) divided by full-time equivalent student enrollment and shown as "Cost/Member" data in Section D of DPI's Basic Facts report).

B) _____special education students exceeded 3 times your district's average per student cost (defined as Complete Annual School Cost (CASC) divided by full-time equivalent student enrollment and shown as "Cost/Member" data in Section D of DPI's Basic Facts report).

C) _____special education students exceeded 4 times your district's average per student cost (defined as Complete Annual School Cost (CASC) divided by full-time equivalent student enrollment and shown as "Cost/Member" data in Section D of DPI's Basic Facts report).

CURRENT SPECIAL EDUCATION COSTS IN YOUR DISTRICT

12) Did your school district contract for any special education services in FY 1997-98?

Yes	No
(94.3%)	(5.7%)

A) If you contracted for special education services, please identify the organizations you contracted with in FY 1997-98.

Cooperative education service agency	(79.9%)
Another school district	(54.3%)
County Children with Disabilities Education Board	(2.5%)
Others, such as private transportation firms, physical therapists, and hospitals	(29.6%)

B) Please estimate what percentage of total FY 1997-98 special education services were performed under contract:

Responses ranged from no contracting to contracting for the provision of all special education services.

16.0% (median)
29.0% (average)

C) Please specify what particular special education services, such as speech therapy, physical therapy, or transportation services, you contracted for in FY 1997-98.

Respondents reported that they generally contract for specialized services such as speech therapy, physical therapy, and handicapped-equipped transportation.

13) Comparing FY 1996-97 to FY 1997-98, did special education costs increase in your school district?

Yes	No
(97.6%)	(2.4%)

14) Some school officials report that special education cost increases have affected regular education program budgets.

A) For FY 1997-98, did rising special education costs limit the increase in regular education programming that would have likely occurred under the state's cost control legislation?

Yes	No
(80.9%)	(19.1%)

If regular education program budgets were decreased, or budget increases were limited, by rising special education costs in FY 1997-98, please note below where these effects occurred.

B) Staff positions

Regular education instruction.	Yes (63.3%)	No (36.7%)
Regular education administration.	Yes (18.6%)	No (81.4%)
Regular education support services.	Yes (67.2%)	No (32.8%)

C) District's supplies and services budget

Regular education instruction.	Yes (75.0%)	No (25.0%)
Regular education administration.	Yes (33.0%)	No (67.0%)
Regular education support services.	Yes (63.1%)	No (36.9%)

D) District's capitol and/or equipment budget

Regular education instruction.	Yes (70.7%)	No (29.3%)
Regular education administration.	Yes (40.8%)	No (59.2%)
Regular education support services.	Yes (59.2%)	No (40.8%)

15) Have increasing special education costs prompted the establishment or increase of any student fees, including fees for students in the regular education program, in your school district?

Yes	No
(11.4%)	(88.6%)

If so, please describe these fees:

A small number of respondents indicated that fees such as athletic and driver education program fees have been established or increased to replace the funds needed to support special education growth.

16) Please indicate how important you think the following factors have been in affecting the overall cost of special education in your district:

A) Increasing number of students with exceptional education needs.

Very Significant	Somewhat Significant	Somewhat Insignificant	Very Insignificant
(56.7%)	(33.3%)	(5.0%)	(5.0%)

B) Increasing number of special education students with multiple, or more severe, disabilities that typically require additional, more expensive services.

Very Significant	Somewhat Significant	Somewhat Insignificant	Very Insignificant
(60.0%)	(28.5%)	(7.5%)	(4.0%)

C) Efforts to mainstream special education students into regular classes.

Very Significant	Somewhat Significant	Somewhat Insignificant	Very Insignificant
(23.9%)	(45.8%)	(19.9%)	(10.4%)

D) Increased cost of providing special education services over time, such as annual cost increases for contracting or retaining qualified special education teachers.

Very Significant	Somewhat Significant	Somewhat Insignificant	Very Insignificant
(30.0%)	(47.2%)	(16.2%)	(6.6%)

E) Increased parental involvement in developing Individualized Educational Programs for special education students.

Very Significant	Somewhat Significant	Somewhat Insignificant	Very Insignificant
(20.8%)	(41.6%)	(28.4%)	(9.2%)

F) Attorney fees and other litigation costs related to special education programming.

Very Significant	Somewhat Significant	Somewhat Insignificant	Very Insignificant
(17.1%)	(30.0%)	(33.2%)	(19.7%)

G) Are there any other significant factors related to rising special education costs you would like to note?

Relatively few respondents provided additional examples of other factors that have led to increasing special education costs. A few noted that special education costs have increased because of new federal requirements that regular teachers participate in planning for special education pupils. Others noted financial burdens associated with severely handicapped students transferring into school districts after the beginning of the school year.

17) Do you have any other comments on special education funding issues?

Many respondents noted that state funding of categorical aid for special education should increase to meet statutory targets and that unchanged categorical aid levels are causing the transfer of regular education funding to special education.

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State of Wisconsin
Department of Public Instruction
Mailing Address: P.O. Box 7841, Madison, WI 53707-7841
125 South Webster Street, Madison, WI 53702
(608) 266-3390 **TDD** (608) 267-2427 **FAX** (608) 267-1052
Internet Address: www.dpi.state.wi.us

John T. Benson
State Superintendent

Steven B. Dold
Deputy State Superintendent

April 22, 1999

Janice L Mueller, State Auditor
Legislative Audit Bureau
131 W. Wilson St., room 402
Madison, WI 53703

Dear Janice:

I have reviewed the recently completed audit of the costs and funding of special education provided by Wisconsin's school districts. The audit represents a comprehensive and insightful analysis of complex and often very emotional issues that are being discussed and debated in school districts throughout the state. I am extremely encouraged by the extent to which legislators are taking an interest in trying to find ways to provide additional funding for special education and to provide some relief under revenue caps for increasing special education costs. The audit report will certainly help those legislators to find ways to assist school districts to fund special education without negatively impacting on general education programs.

We were pleased with your treatment of the issue of potential over-identification of students with disabilities. We do believe that some school districts may be over-identifying special education students and providing special education services to students who could be served appropriately by regular education. We do not believe, however, that this concern applies to all school districts and all disability categories. Further, we do not believe that concerns about potential over-identification mitigate the need to take immediate and significant actions to address the special education funding concerns that led to this audit.

Most importantly, we believe that the audit report identifies the critically important relationship between state special education categorical aids, state equalization aids, and revenue controls. Although the state does share in supporting the increasing costs of special education through the equalization aid formula those state revenues are not available to school districts because of the limits imposed by the revenue controls. As a consequence, special education cost increases can result in a reduction in general education services.

Finally, we also appreciate the references made in the audit report to the recommendations provided by the Department of Public Instruction Task Force on Special Education Funding. The fact that those task force recommendations were viewed positively by local school district administrators suggests that they should receive additional consideration during the development of the biennial budget.

Again, we believe that the report is constructive and will assist legislators, school districts, the department, and the public to better understand the impact of rising special education costs on school district programs and all of the children that we serve.

Sincerely,

John T. Benson

John T. Benson
State Superintendent

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